

First Nations Gazette

Gazette des premières nations



2013
Vol. 17, No. 3 / n° 3
Pages 1397 – 2110

cited F.N. Gaz. 2013.17:3
référence : Gaz. PN 2013.17:3

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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, *Aichelitz First Nation Annual Expenditure Law, 2013*, F.N. Gaz. 2013.17:3.1443. The citation, as shown in the example, includes the following elements: *Title*, Gazette abbreviation year.volume:issue.page.

Waiver Notice

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GAZETTE DES PREMIÈRES NATIONS

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

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

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

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

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

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

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

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

où ils sont publiés, par exemple, *Aitchelitz First Nation Annual Expenditure Law, 2013*, Gaz. PN 2013.17:3.1443. La référence contenue dans cet exemple comporte les éléments suivants : *Titre*, abréviation de la Gazette année.volume:numéro.page.

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

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

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- **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)**
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**STANDARDS FOR
FIRST NATION BUSINESS ACTIVITY TAX LAWS**

[Consolidated to 2013-06-27]

**PART I
PREAMBLE**

WHEREAS:

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

**PART II
PURPOSE**

These Standards set out the requirements that must be met for First Nation local revenue laws enacted under subparagraph 5(1)(a)(iv) of the Act. These Standards are used by the Commission in its review and approval of First Nations' business activity tax 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 all First Nation business activity tax laws submitted to the Commission for approval under the Act.

Part VII of these Standards apply only to business activity tax laws that provide for the assessment and taxation of business premises on reserves located in the Province of Manitoba.

Part VIII of these Standards apply only to business activity tax laws that provide for a tax on business operators undertaking the drilling of Wells on reserves located in the Province of Alberta.

[am. FNTC Resolution 2013-06-27.]

PART V DEFINITIONS

In these Standards:

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

“annual rate of national inflation” means the change in the Annual Average Consumer Price Index for Canada, All-Items, maintained by Statistics Canada;

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

“assessed value” means the value of business premises determined in accordance with a Law;

“assessment” means the valuation and classification of property;

“assessment law” means a law enacted by a First Nation under subparagraph 5(1) (a)(i) of the Act that provides for the assessment of property;

“Assessment Review Board” means an independent appeal body established by a First Nation to hear and determine assessment appeals;

“assessor” means a person qualified to assess property for taxation purposes in the province in which the assessable property is located;

“business” means

- (a) a commercial, merchandising or industrial activity or undertaking,
- (b) a profession, trade, occupation, calling or employment, or
- (c) an activity providing goods or services,

whether or not carried on continuously or on an intermittent or one-time basis and whether or not for profit, and however organized or formed, and includes a co-operative and an association of persons;

- “business activity tax” or “tax” means a tax imposed, levied, assessed or assessable under a Law and all penalties, interest and costs added to taxes as provided in a Law;
- “business assessment roll” means a list setting out interests in land and their assessed values for the purposes of taxation and includes a supplementary roll and any amendments to the roll;
- “business operator” means,
- (a) for the purposes of Part VII, a holder of business premises who conducts business on or from a business premises, and
 - (b) for the purposes of Part VIII, a person who is engaged in the drilling of a Well on a reserve, whether directly or through its employees, agents or contractors;
- “business premises” means property used in respect of a business, or on or from which a business is carried on;
- “business tax notice” means a notice of business activity taxes owing sent to a business operator under a Law;
- “business tax roll” means a list prepared under a Law of persons liable to pay business activity tax on business premises and includes a supplementary roll and any amendments to the roll;
- “Commission” means the First Nations Tax Commission established under the Act;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means a band named in the schedule to the Act;
- “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;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “Law” means a business activity tax law enacted under subparagraph 5(1)(a)(iv) of the Act;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “reference date” means the date used as a reference date for assessments conducted under a First Nation’s assessment law;
- “reference jurisdiction” means the taxing jurisdiction that a First Nation specifies to the Commission for the purpose of setting tax rates and comparing local service standards;

“reporting period” means a time period respecting which a business activity tax will be levied and collected;

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

“tax administrator” means the person appointed by Council to administer and enforce a Law;

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

“taxation year” means the calendar year in which taxes are levied; and

“Well” means an orifice in the ground on the reserve completed or being drilled

- (a) for the production of oil or gas,
 - (b) for injection to an underground formation,
 - (c) as an evaluation well or test hole, or
 - (d) to or at a depth of more than 150 metres, for any purpose,
- but does not include one to discover or evaluate a solid inorganic mineral and that does not or will not penetrate a stratum capable of containing a pool or oil sands deposit.

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 2013-06-27.]

PART VI STANDARDS

1. Administration and Enforcement of Law

The Law must provide for

- (a) the appointment by resolution of a tax administrator, or
- (b) the tax administrator appointed under the First Nation’s taxation law,

to oversee the administration and enforcement of the Law.

2. Penalties

Where the Law provides for a penalty to be imposed in respect of unpaid taxes, the Law must set out the date on which, or the time period after which, the penalty will be imposed if taxes remain unpaid.

[am. FNTC Resolution 2013-06-27.]

3. Tax Collection and Enforcement

3.1 The Law must provide for the enforcement measures that may be taken by the First Nation to collect unpaid taxes.

3.2 If the First Nation wishes to recover its costs where enforcing by way of seizure and sale of personal property, the types of costs and the amounts must be specified in the Law.

4. Confidentiality

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

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

PART VII

STANDARDS FOR BUSINESS ACTIVITY TAX (OCCUPANCY) LAWS IN MANITOBA

5. Assessor

The Law must

- (a) provide for the appointment by resolution of an assessor, or
- (b) require the assessor appointed under the First Nation's assessment law,

to undertake assessments of assessable property in accordance with the Law and such other duties as set out in the Law.

6. Assessment Timing and Method

6.1 The Law must provide for the assessment of business premises in each year when a general assessment is made in the Province of Manitoba.

6.2 The Law must require the assessor to determine the assessed value of business premises based on the annual rental value of the business premises on the reference date, by using the

- (a) valuation methods, rates, rules and formulas established under the Province of Manitoba's assessment legislation for the assessment of business premises; and
- (b) assessment practices used by assessors for conducting assessments off the reserve in the Province of Manitoba for business premises.

7. Business Assessment Roll and Notice

7.1 The Law must provide for the completion of an annual business assessment roll

- (a) on or before December 31 of the year before the taxation year;
- (b) containing a list of every business premises that is liable to taxation under the Law; and
- (c) containing at least the following information in respect of each business premises:
 - (i) the name and last known address of the business operator,
 - (ii) the address of the business premises, and
 - (iii) the assessed value of the business premises.

7.2 The Law may provide for the business assessment roll to be combined with the First Nation's assessment roll under its assessment law.

7.3 The Law must provide for

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

8. Correction of Errors and Omissions

8.1 The Law must provide procedures for the correction by the assessor of errors and omissions in the business assessment roll through amended or supplementary business assessment rolls.

8.2 Where the First Nation has made an assessment law, the Law may provide for the application of the provisions for the correction of errors and omissions in the assessment roll set out in that assessment law to apply to the correction of errors and omissions in the business assessment roll.

9. Business Assessment Notice

9.1 The Law must provide for business assessment notices to be mailed to all persons named on the business assessment roll in respect of a business premises by

a date specified in the Law that is on or before the date set for mailing of business tax notices.

9.2 The Law must require a business assessment notice to contain at least the following information:

- (a) the name and address of the business operator;
- (b) the address of the business premises;
- (c) the assessed value of the business premises;
- (d) the opportunity to make a request for reconsideration of the assessment by the assessor and the deadline for making such a request; and
- (e) the right to appeal the assessment to the Assessment Review Board, how to appeal and the deadline for an appeal.

10. Reconsideration

10.1 The reconsideration procedures in the Law must

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

10.2 Where the First Nation has made an assessment law, the Law may provide for the application of the reconsideration provisions in that assessment law to apply to requests for reconsiderations, provided the requirements in subsection 10.1 are met.

11. Assessment Appeals

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

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

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

12. Assessment Review Board

12.1 Where the First Nation has made an assessment law, the Law must

- (a) provide for the application of the Assessment Review Board provisions in that assessment law to apply to appeals, provided the requirements in this section are met; or
- (b) include the provisions set out in this section.

12.2 The Law must

- (a) set out the powers, duties and functions of the chair;
- (b) provide for the appointment of members of the Assessment Review Board by Council resolution and for a term of appointment of those members of not less than two (2) years; and
- (c) set out when and how members of the Assessment Review Board may be removed from office.

12.3 The Law must establish practices and procedures for the conduct of Assessment Review Board hearings, including respecting

- (a) a party's right to be heard, have representation, present evidence and call witnesses;
- (b) the manner by which the Assessment Review Board may conduct a hearing; and
- (c) the evidentiary rules that apply during a hearing.

12.4 In establishing practices and procedures, the Law may

- (a) provide for additional practices and procedures to be established in a practices and procedures manual approved by Council resolution; and
- (b) permit the Assessment Review Board to determine its own procedure during a hearing to the extent not inconsistent with the Law.

12.5 The Law must provide for, at a minimum, the complainant, the assessor and business operator (if other than the complainant) to be parties to the appeal.

12.6 The Law must set out procedures for updating the business assessment roll to reflect decisions of the Assessment Review Board.

13. Tax Liability

The Law must provide that

- (a) it applies to all business premises; and
- (b) all business premises are subject to taxation unless exempted from taxation in accordance with the Law.

14. Exemptions from Taxation

14.1 Where a First Nation wishes to provide for exemptions from taxation under a Law, those exemptions must be set out within the Law.

14.2 Where exemptions from taxation are included in a Law, the exemptions must be in respect of business premises in one or more of the following categories:

- (a) exemptions for business premises held or occupied by a business operator who is a member of the First Nation;
- (b) exemptions for business premises held or occupied by a business operator that is either the First Nation or a First Nation Corporation; or
- (c) exemptions within a class of exemption from business taxes used by local governments in the Province of Manitoba.

14.3 Exemptions from taxation under paragraphs 14.2(a) and (b) must not exempt business premises held by a member, the First Nation or a First Nation Corporation, as the case may be, that are actually occupied by a business operator who is not a member, the First Nation or a First Nation Corporation.

15. Business Tax Roll

The Law must provide for the tax administrator to create a business tax roll each year by a date set out in the Law.

16. Tax Rate

16.1 The Law must establish a rate of business activity tax as a rate for each one hundred dollars (\$100) of assessed value.

16.2 Where the First Nation is exercising its business activity taxing jurisdiction for business premises for the first time, its Law must

- (a) establish the same or a lower rate of business activity tax as is established by the reference jurisdiction for business taxes in the current year; or
- (b) if the reference jurisdiction does not levy a business tax, establish a rate of business activity tax that is the same or lower than the average of the business tax rates levied by all local governments in the Province of Manitoba.

16.3 Where a First Nation wishes to increase its rate of business activity tax,

- (a) its amending Law must establish a rate of business activity tax that is not more than five percent (5%) higher than the rate in the existing Law; and
- (b) the First Nation must justify the increase by written evidence of special projects, incremental growth, increases in local inflation above the national average, taxpayer support, or a fundamental change to the assessment methods for the assessment of business premises.

17. No Minimum Tax

The Law must not establish a minimum amount of tax to be levied on business premises.

18. Tax Payments

18.1 The Law must

- (a) provide for the date on which taxes are due and payable; and
- (b) set out where tax payments must be made and the acceptable forms of payment.

18.2 Where the Law provides for tax payments by installments, the Law must set out

- (a) how a taxpayer may apply to pay taxes by installments;
- (b) the due date for each installment;
- (c) how each installment amount will be calculated;
- (d) any consequences of failing to pay an installment by the installment due date; and
- (e) any penalties or interest that will be levied on unpaid installment payments and when such charges will be imposed.

19. Business Tax Notices

19.1 The Law must require the tax administrator to mail a business tax notice in each year by a date set out in the Law that is at least thirty (30) days before the date that any taxes are due.

19.2 The Law must require the tax administrator to mail a business tax notice to

- (a) each business operator subject to tax; and
- (b) each person whose name appears on the business tax roll in respect of a business premises.

19.3 The Law must require a business tax notice to contain at least the following information:

- (a) a description of the business premises;
- (b) the taxes imposed under the Law for the current taxation year;

- (c) when penalties will be added if taxes are not paid;
- (d) any unpaid taxes, penalties, interest and arrears in respect of the property; and
- (e) where payment must be made, the manner of payment, and the date or dates the taxes are due, including due dates for any installment tax payments.

19.4 The Law must provide for the mailing of amended business tax notices where the business tax roll is amended to reflect an amended or supplementary business assessment roll.

20. Tax Refunds

20.1 The Law must set out procedures for providing refunds to taxpayers and the circumstances under which refunds will be given.

20.2 The Law must include at least the following provisions:

- (a) a refund of excess taxes paid where a change in the business assessment results in a reduction of taxes for a business premises; and
- (b) payment of interest at a rate of two percent (2%) below the prime lending rate of the principal banker to the First Nation on the fifteenth day of the month immediately preceding the calculation of the interest for the following three (3) month period.

20.3 Notwithstanding subsection 20.2, the Law may provide for a refund of excess taxes paid to be applied as a credit on account of taxes or other unpaid amounts due to the First Nation.

PART VIII

STANDARDS FOR BUSINESS ACTIVITY TAX (WELL DRILLING) LAWS IN ALBERTA

21. Tax Liability

21.1 The Law must provide that it applies to all business operators.

21.2 The Law must levy a business activity tax on the business operator's use and occupation of the reserve for the drilling of a Well, including the deepening of an existing Well.

22. No Exemptions or Minimum Tax

22.1 The Law must not exempt any business operator from the business activity tax.

22.2 The Law must not establish a minimum amount of tax to be levied on a business operator.

23. Tax Rates

23.1 The Law must establish rates of business activity tax that are the same as

the rates set from time to time by regulations made under subsection 390(1) of the Alberta *Municipal Government Act*.

23.2 The Law must provide that, if at any time there is no regulation in effect under subsection 390(1) of the Alberta *Municipal Government Act*, the rates of business activity tax must be the rates provided in the most recent regulations made under subsection 390(1) of the Alberta *Municipal Government Act*.

23.3 Where there is no regulation in effect under subsection 390(1) of the Alberta *Municipal Government Act* and a First Nation wishes to increase the rates of business activity tax in the second or any subsequent year that rates are fixed in accordance with subsection 23.2,

- (a) the First Nation must amend the Law to set out the new rates; and
- (b) the amending Law must establish rates that do not increase the rates from the previous rates by more than the annual rate of national inflation from the previous year.

24. Tax Levy

24.1 The Law must provide for the business activity tax to be levied at least once in each taxation year, and may

- (a) establish one (1) or more reporting periods to apply in a taxation year, or
- (b) enable the tax administrator to establish one (1) or more reporting periods to apply in a taxation year,

provided that each reporting period is at least three (3) consecutive months.

24.2 The Law must provide that

- (a) the business activity tax is calculated by multiplying the depth of each Well drilled during the reporting period by the applicable tax rate;
- (b) the depth of each Well must be determined by reference to a report obtained by the First Nation from Canada or the Province of Alberta, or from an authorized agent, board, commission, contractor or other representative of Canada or the Province of Alberta; and
- (c) a Well must be subject to only one business activity tax, except that if a Well is later expanded it must be subject to an additional business tax levy in respect of the additional depth only.

25. Business Tax Notice and Payment

25.1 The Law must require the tax administrator to mail a business tax notice to each business operator that has undertaken any drilling of a Well during the reporting period.

25.2 The Law must set a due date for the payment of business activity taxes that is at least sixty (60) days after the date of the business tax notice.

25.3 The Law must require a business tax notice to contain at least the following information:

- (a) the name and address of the business operator;
- (b) the taxes imposed under the Law for the current reporting period;
- (c) when penalties and interest will be added if taxes are not paid;
- (d) any unpaid taxes, penalties, interest and arrears in respect of the business operator's drilling of Wells on the reserve; and
- (e) where payment must be made, the manner of payment, and the date or dates the taxes are due.

25.4 The Law must provide for the mailing of amended business tax notices where the tax administrator determines there has been an error or omission in a business tax notice given to a business operator.

26. Tax Refunds

26.1 The Law must set out procedures for providing refunds to a business operator and the circumstances under which refunds will be given.

26.2 The Law must include at least the following provisions:

- (a) a refund of excess taxes paid where the tax administrator determines that the business operator was taxed in excess of the proper amount in a taxation year; and
- (b) payment of interest at a rate of two percent (2%) below the prime lending rate of the principal banker to the First Nation on the fifteenth day of the month immediately preceding the calculation of the interest for the following three (3) month period.

26.3 Notwithstanding subsection 26.2, the Law may provide for a refund of excess taxes paid to be applied as a credit on account of business activity taxes that are due or accruing due by the business operator to the First Nation, provided the First Nation gives notice to the business operator.

27. Complaints to Tax Administrator

The Law must provide for a complaints process that allows a business operator to make a complaint to the First Nation respecting an error or omission in a business tax notice.

28. Records and Receipts

28.1 The Law must require the tax administrator to keep records of

- (a) all business activity taxes levied under the Law;
- (b) all business tax notices mailed under the Law; and
- (c) all tax payments made and receipts issued in respect of each business operator.

28.2 The Law must require the tax administrator to issue a receipt to a business operator for each payment made under the Law.

[Part VIII, (sections 21 to 28), added FNTC Resolution 2013-06-27.]

PART IX

COMING INTO FORCE

These Standards are established and in effect as of March 29, 2012.

PART X

ENQUIRIES

All enquiries respecting these Standards should be directed to:

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

**NORMES RELATIVES AUX LOIS SUR LES TAXES
SUR LES ACTIVITÉS COMMERCIALES DES PREMIÈRES NATIONS**

[Codifiées le 2013-06-27]

**PARTIE I
PRÉAMBULE**

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales 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 sur les recettes locales des premières nations édictés en vertu du sous-alinéa 5(1)a)(iv) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs relatifs aux taxes sur les activités commerciales 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 relatifs aux taxes sur les activités commerciales des premières nations qui sont soumis à la Commission pour agrément en vertu de la Loi.

La partie VII des présentes normes ne s'applique qu'aux textes législatifs relatifs aux taxes sur les activités commerciales qui régissent l'évaluation et l'imposition des établissements commerciaux situés sur les réserves dans la province du Manitoba.

La partie VIII des présentes normes ne s'applique qu'aux textes législatifs relatifs aux taxes sur les activités commerciales qui prévoient l'imposition d'une taxe aux exploitants qui se livrent au forage de puits sur les réserves situées dans la province d'Alberta.

[mod. Résolution de la CFPN 2013-06-27.]

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « administrateur fiscal » La personne responsable de l'application et du contrôle d'application du texte législatif, qui est nommée par le conseil.
- « année d'imposition » L'année civile dans laquelle les taxes sont imposées.
- « avis de taxe sur les activités commerciales » Avis indiquant le montant des taxes sur les activités commerciales exigibles qui est transmis à l'exploitant conformément au texte législatif.
- « bien sujet à évaluation » Bien foncier assujéti à l'évaluation en vertu du texte législatif.
- « Comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation pour entendre et trancher les appels en matière d'évaluation.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « conseil » S'entend du conseil de la première nation, au sens de la Loi.
- « date de référence » La date utilisée comme date de référence pour les évaluations effectuées en vertu du texte législatif sur l'évaluation foncière d'une première nation.
- « entreprise » L'une ou l'autre des activités suivantes, qu'elle soit exercée de

façon continue, irrégulière ou ponctuelle, dans un but lucratif ou non, indépendamment de son mode d'organisation ou de constitution :

- a) activité ou entreprise commerciale, marchande ou industrielle;
- b) profession, métier, occupation ou emploi;
- c) activité consistant à fournir des biens ou des services.

La présente définition vise également les coopératives et les associations de personnes.

« établissement commercial » Bien foncier utilisé relativement à une entreprise ou dans lequel ou à partir duquel une entreprise est exploitée.

« évaluateur » Personne qualifiée pour effectuer des évaluations foncières aux fins de l'imposition foncière dans la province où est situé le bien sujet à évaluation.

« évaluation » Estimation de la valeur et classification d'un bien foncier.

« exploitant » Selon le cas :

- a) pour l'application de la partie VII, le détenteur d'un établissement commercial qui exploite une entreprise dans cet établissement ou à partir de celui-ci;
- b) pour l'application de la partie VIII, la personne qui se livre au forage d'un puits sur une réserve, directement ou par l'entremise de ses employés, mandataires ou entrepreneurs.

« 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 des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« période de rapport » Période pour laquelle une taxe sur les activités commerciales est prélevée et perçue.

« personne » S'entend notamment d'une société de personnes, d'un consortium, d'une association, d'une personne morale ou du représentant personnel ou autre représentant légal d'une personne.

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

« puits » Ouverture pratiquée dans le sol de la réserve ou qui est en train de l'être par forage :

- a) soit en vue de la production de pétrole ou de gaz;
- b) soit aux fins d'injection dans une formation souterraine;
- c) soit en tant que puits d'évaluation ou forage d'essai;

d) soit à une profondeur égale ou supérieure à 150 mètres, à quelque fin que ce soit.

Est exclue de la présente définition l'ouverture qui est pratiquée aux fins de la découverte ou de l'évaluation d'un minéral inorganique solide et qui ne pénètre pas ni ne pénétrera une strate susceptible de contenir un réservoir ou un gisement de sables pétrolifères.

- « réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.
- « rôle de taxes sur les activités commerciales » Liste, établie conformément au texte législatif, énumérant les personnes tenues au paiement de la taxe sur les activités commerciales à l'égard des établissements commerciaux; s'entend en outre d'un rôle supplémentaire et des modifications apportées au rôle.
- « rôle d'évaluation commerciale » Liste sur laquelle sont consignés les intérêts fonciers et leur valeur imposable aux fins d'imposition; s'entend en outre d'un rôle d'évaluation supplémentaire et des modifications apportées au rôle.
- « société de la première nation » Société dont la majorité des actions sont détenues en fiducie pour le compte de la première nation ou de tous les membres de celle-ci.
- « taux d'inflation national annuel » Variation de la moyenne annuelle de l'indice d'ensemble des prix à la consommation pour le Canada, établi par Statistique Canada.
- « taxe sur les activités commerciales » ou « taxe » Taxe imposée, prélevée, évaluée ou évaluable en vertu du texte législatif, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés conformément à celui-ci.
- « territoire de référence » Administration taxatrice qu'une première nation indique à la Commission aux fins de l'établissement des taux d'imposition et de la comparaison des normes relatives aux services locaux.
- « texte législatif » Texte législatif relatif à la taxe sur les activités commerciales édicté en vertu du sous-alinéa 5(1)a(iv) de la Loi.
- « texte législatif sur l'évaluation foncière » Texte législatif relatif à l'évaluation foncière édicté par une première nation en vertu du sous-alinéa 5(1)a(i) de la Loi.
- « texte législatif sur l'imposition foncière » Texte législatif relatif à l'imposition foncière édicté par une première nation en vertu de l'alinéa 5(1)a) de la Loi.
- « valeur imposable » La valeur d'un établissement commercial établie conformément au texte législatif.

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

[mod. Résolution de la CFPN 2013-06-27.]

PARTIE VI

NORMES

1. Application du texte législatif

Le texte législatif doit prévoir, pour la surveillance de l'application et du contrôle d'application de celui-ci :

- a) soit la nomination d'un administrateur fiscal par voie de résolution;
- b) soit la désignation de l'administrateur fiscal nommé en vertu du texte législatif sur l'imposition foncière de la première nation.

2. Pénalités

Lorsqu'il prévoit l'imposition d'une pénalité en cas de défaut de paiement des taxes, le texte législatif doit fixer la date à laquelle ou le délai à l'expiration duquel la pénalité sera imposée si les taxes demeurent impayées.

[mod. Résolution de la CFPN 2013-06-27.]

3. Perception des taxes et contrôle d'application

3.1 Le texte législatif doit prévoir les mesures d'exécution que la première nation peut prendre pour percevoir les taxes impayées.

3.2 Si la première nation souhaite recouvrer ses frais dans les cas où elle procède à la saisie et à la vente de biens meubles, le texte législatif doit préciser les types de frais et en indiquer les montants.

4. Confidentialité

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

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

PARTIE VII
NORMES VISANT LES TEXTES LÉGISLATIFS RELATIFS
AUX TAXES SUR LES ACTIVITÉS COMMERCIALES
(OCCUPATION) AU MANITOBA

5. Évaluateur

Le texte législatif doit :

- a) soit prévoir la nomination, par voie de résolution, d'un évaluateur chargé d'évaluer les biens sujets à évaluation conformément au texte législatif et d'exercer les autres fonctions qui y sont spécifiées;
- b) soit charger l'évaluateur nommé en vertu du texte législatif sur l'évaluation foncière de la première nation d'évaluer les biens sujets à évaluation conformément au texte législatif et d'exercer les autres fonctions qui y sont spécifiées.

6. Date et méthode d'évaluation

6.1 Le texte législatif doit prévoir l'évaluation des établissements commerciaux chaque année au cours de laquelle une évaluation générale est faite dans la province du Manitoba.

6.2 Le texte législatif doit exiger que l'évaluateur établisse la valeur imposable des établissements commerciaux sur la base de leur valeur locative annuelle à la date de référence, en utilisant :

- a) les méthodes, taux, règles et formules d'évaluation établis sous le régime des lois de la province du Manitoba relatives à l'évaluation des établissements commerciaux;
- b) les pratiques d'évaluation utilisées par les évaluateurs de la province du Manitoba pour les évaluations d'établissements commerciaux faites à l'extérieur des réserves.

7. Rôle et avis d'évaluation commerciale

7.1 Le texte législatif doit prévoir l'établissement d'un rôle d'évaluation commerciale annuel :

- a) dressé au plus tard le 31 décembre de l'année précédant l'année d'imposition;
- b) énumérant tous les établissements commerciaux assujettis à la taxe en vertu du texte législatif;
- c) contenant au moins les renseignements suivants au sujet de chaque établissement commercial :
 - (i) le nom et la dernière adresse connue de l'exploitant,
 - (ii) l'adresse de l'établissement commercial,
 - (iii) la valeur imposable de l'établissement commercial.

7.2 Le texte législatif peut permettre que le rôle d'évaluation commerciale soit combiné au rôle d'évaluation de la première nation établi en vertu de son texte législatif sur l'évaluation foncière.

7.3 Le texte législatif doit prévoir :

- a) la certification par l'évaluateur que le rôle d'évaluation commerciale a été établi conformément au texte législatif;
- b) la remise au conseil par l'évaluateur du rôle d'évaluation commerciale certifié;
- c) la consultation par toute personne du rôle d'évaluation commerciale;
- d) l'interdiction d'utiliser les renseignements contenus dans le rôle d'évaluation commerciale à des fins de sollicitation;
- e) une procédure selon laquelle les détenteurs peuvent demander que leur nom ou adresse ou tout autre renseignement concernant l'exploitant soit omis ou masqué dans le rôle d'évaluation commerciale pour des raisons de sécurité ou pour protéger la santé physique ou mentale de l'exploitant ou celle d'une personne résidant au domicile de ce dernier.

8. Correction des erreurs et omissions

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

8.2 Le texte législatif peut prévoir, dans les cas où la première nation a pris un texte législatif sur l'évaluation foncière, que les dispositions de ce dernier relatives à la correction des erreurs et omissions dans le rôle d'évaluation s'appliquent à la correction des erreurs et omissions dans le rôle d'évaluation commerciale.

9. Avis d'évaluation commerciale

9.1 Le texte législatif doit prévoir l'envoi par la poste d'un avis d'évaluation commerciale à toutes les personnes dont le nom figure sur le rôle d'évaluation commerciale à l'égard d'un établissement commercial, au plus tard à la date qu'il précise, laquelle ne peut dépasser la date prévue pour l'envoi par la poste des avis de taxe sur les activités commerciales.

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

- a) le nom et l'adresse de l'exploitant;
- b) l'adresse de l'établissement commercial;
- c) la valeur imposable de l'établissement commercial;
- d) la possibilité de présenter une demande de réexamen de l'évaluation par l'évaluateur et le délai prévu pour présenter cette demande;

e) le droit d'en appeler de l'évaluation devant le Comité de révision des évaluations foncières, la façon d'en appeler et le délai pour interjeter appel.

10. Réexamen

10.1 Le processus de réexamen prévu dans le texte législatif doit :

- a) permettre à toute personne dont le nom figure sur le rôle d'évaluation commerciale à l'égard d'un bien foncier de demander que l'évaluateur réexamine l'évaluation de ce bien;
- b) accorder à l'intéressé une période d'au moins trente (30) jours après la date de transmission de l'avis d'évaluation commerciale pour demander le réexamen par l'évaluateur;
- c) définir les motifs de réexamen;
- d) exiger que l'évaluateur effectue le réexamen dans les quatorze (14) jours après en avoir reçu la demande et, selon le cas :
 - (i) qu'il avise le demandeur que l'évaluation est confirmée,
 - (ii) s'il établit que le bien foncier aurait dû être évalué différemment, qu'il offre au demandeur de modifier l'évaluation;
- e) lorsque le demandeur est d'accord avec la modification, indiquer que l'évaluateur doit :
 - (i) modifier le rôle d'évaluation commerciale,
 - (ii) donner avis de la modification à toutes les personnes qui ont reçu un avis d'évaluation commerciale relativement au bien sujet à évaluation,
 - (iii) si un avis d'appel a été déposé à l'égard du bien sujet à évaluation, aviser de la modification le Comité de révision des évaluations foncières.

10.2 Le texte législatif peut prévoir, dans les cas où la première nation a pris un texte législatif sur l'évaluation foncière, que les dispositions de ce dernier relatives au processus de réexamen s'appliquent aux demandes de réexamen, pourvu que les exigences énoncées au paragraphe 10.1 soient respectées.

11. Appels en matière d'évaluation

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

- a) la valeur imposable du bien foncier en cause;
- b) l'applicabilité d'une exemption au bien foncier en cause;
- c) une prétendue erreur ou omission dans l'évaluation.

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

12. Comité de révision des évaluations foncières

12.1 Le texte législatif doit, dans les cas où la première nation a pris un texte législatif sur l'évaluation foncière :

- a) soit prévoir que les dispositions de ce dernier relatives au Comité de révision des évaluations foncières s'appliquent aux appels, pourvu que les exigences du présent article soient respectées;
- b) soit incorporer les dispositions énoncées au présent article.

12.2 Le texte législatif doit :

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

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

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

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

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

12.5 Le texte législatif doit prévoir, à tout le moins, que le plaignant, l'évaluateur et l'exploitant (s'il n'est pas le plaignant) sont parties à l'appel.

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

13. Assujettissement à la taxe

Le texte législatif doit prévoir :

- a) qu'il s'applique à tous les établissements commerciaux;

b) que tous les établissements commerciaux sont assujettis à la taxe, sauf s'ils en sont exemptés en conformité avec le texte législatif.

14. Exemptions de taxe

14.1 Lorsqu'une première nation souhaite prévoir des exemptions de taxe dans le cadre du texte législatif, ces exemptions doivent être expressément énoncées dans celui-ci.

14.2 Lorsque le texte législatif prévoit des exemptions de taxe, il doit s'agir d'exemptions visant les établissements commerciaux de l'une ou plusieurs des catégories suivantes :

- a) les exemptions visant les établissements commerciaux détenus ou occupés par un exploitant qui est membre de la première nation;
- b) les exemptions visant les établissements commerciaux détenus ou occupés par un exploitant qui est la première nation ou une société de la première nation;
- c) les exemptions faisant partie d'une catégorie d'exemptions de taxes d'affaires qu'utilisent des administrations locales de la province du Manitoba.

14.3 Les exemptions de taxe visées aux alinéas 14.2a) et b) ne peuvent s'appliquer aux établissements commerciaux détenus par un membre de la première nation, la première nation ou une société de la première nation, selon le cas, qui sont de fait occupés par un exploitant qui n'est ni un membre de la première nation, ni la première nation ni une société de la première nation.

15. Rôle de taxes sur les activités commerciales

Le texte législatif doit exiger que l'administrateur fiscal établisse un rôle de taxes sur les activités commerciales chaque année au plus tard à la date qui y est précisée.

16. Taux de taxe

16.1 Le texte législatif doit fixer le taux de la taxe sur les activités commerciales, exprimé comme taux pour chaque cent dollars (100 \$) de la valeur imposable.

16.2 Lorsque la première nation exerce son pouvoir d'imposition de la taxe sur les activités commerciales pour la première fois, le texte législatif doit :

- a) fixer un taux de taxe sur les activités commerciales qui est égal ou inférieur à celui établi par le territoire de référence pour l'année en cours à l'égard des taxes d'affaires;
- b) si le territoire de référence ne prélève pas de taxe d'affaires, fixer un taux de taxe sur les activités commerciales qui est égal ou inférieur au taux moyen des taxes d'affaires prélevées par toutes les administrations locales de la province du Manitoba.

16.3 Si la première nation souhaite augmenter son taux de taxe sur les activités commerciales :

- a) le texte législatif modificatif doit fixer un taux de taxe sur les activités commerciales qui n'exécède pas de plus de cinq pour cent (5 %) le taux prévu dans le texte législatif existant;
- b) elle doit justifier l'augmentation du taux au moyen d'une preuve écrite des projets spéciaux entrepris, de la croissance excédentaire, de l'augmentation de l'inflation locale au-delà de la moyenne nationale, de l'appui des contribuables ou d'un changement fondamental apporté aux méthodes d'évaluation utilisées pour l'évaluation des établissements commerciaux.

17. Aucune taxe minimale

Le texte législatif ne peut fixer aucun montant minimum de taxe à prélever sur les établissements commerciaux.

18. Paiement des taxes

18.1 Le texte législatif doit :

- a) prévoir la date à laquelle les taxes sont exigibles;
- b) préciser à quel endroit les paiements de taxes doivent être faits et les modes de paiement acceptables.

18.2 Lorsque le texte législatif prévoit le paiement des taxes par acomptes provisionnels, il doit préciser :

- a) la procédure à suivre par le contribuable pour demander de payer les taxes par acomptes provisionnels;
- b) la date d'échéance de chaque acompte provisionnel;
- c) le mode de calcul du montant de chaque acompte provisionnel;
- d) les conséquences du défaut de payer un acompte provisionnel à la date d'échéance;
- e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur les acomptes provisionnels en souffrance et le moment où ils seront imposés.

19. Avis de taxe sur les activités commerciales

19.1 Le texte législatif doit exiger que l'administrateur fiscal envoie par la poste un avis de taxe sur les activités commerciales chaque année au plus tard à la date qui y est précisée, laquelle est d'au moins trente (30) jours avant la date à laquelle les taxes sont exigibles.

19.2 Le texte législatif doit exiger que l'administrateur fiscal envoie par la poste un avis de taxe sur les activités commerciales à :

- a) chaque exploitant assujetti à la taxe;
- b) chaque personne dont le nom figure sur le rôle de taxes sur les activités commerciales à l'égard d'un établissement commercial.

19.3 Le texte législatif doit exiger que l'avis de taxe sur les activités commerciales contienne au moins les renseignements suivants :

- a) une description de l'établissement commercial;
- b) le montant de taxes prélevées en vertu du texte législatif pour l'année d'imposition en cours;
- c) la date où des pénalités seront ajoutées si les taxes ne sont pas payées;
- d) les taxes impayées, les pénalités, les intérêts et les arriérés se rapportant au bien foncier en cause;
- e) lorsqu'un paiement doit être fait, le mode de paiement et la date ou les dates auxquelles les taxes sont exigibles, y compris les dates d'échéance des acomptes provisionnels de taxes, le cas échéant.

19.4 Le texte législatif doit prévoir l'envoi par la poste d'un avis de taxe sur les activités commerciales modifié dans les cas où le rôle de taxes sur les activités commerciales est modifié pour tenir compte d'un rôle d'évaluation commerciale modifié ou supplémentaire.

20. Remboursements de taxes

20.1 Le texte législatif doit prévoir les procédures applicables aux remboursements de taxes accordés aux contribuables et les circonstances dans lesquelles un remboursement est accordé.

20.2 Le texte législatif doit comporter au moins les dispositions suivantes :

- a) le remboursement des taxes payées en trop lorsque la modification de l'évaluation d'un établissement commercial entraîne une réduction des taxes à payer sur celui-ci;
- b) le paiement d'intérêts à un taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la première nation en vigueur le quinzième jour du mois précédant le calcul des intérêts pour la période subséquente de trois (3) mois.

20.3 Malgré le paragraphe 20.2, le texte législatif peut prévoir que le remboursement des taxes payées en trop sera appliqué comme crédit à valoir sur les taxes ou autres montants impayés qui sont dus à la première nation.

PARTIE VIII

NORMES VISANT LES TEXTES LÉGISLATIFS RELATIFS AUX TAXES SUR LES ACTIVITÉS COMMERCIALES (FORAGE DE PUITES) EN ALBERTA

21. Assujettissement à la taxe

21.1 Le texte législatif doit prévoir qu'il s'applique à tous les exploitants.

21.2 Le texte législatif doit prévoir l'imposition à l'exploitant d'une taxe sur les

activités commerciales relativement à l'utilisation et à l'occupation de la réserve pour le forage d'un puits, y compris l'approfondissement d'un puits existant.

22. Aucune exemption ou taxe minimale

22.1 Le texte législatif ne peut exempter aucun exploitant de la taxe sur les activités commerciales.

22.2 Le texte législatif ne peut fixer aucun montant minimum de taxe à imposer aux exploitants.

23. Taux de taxe

23.1 Le texte législatif doit établir les taux de la taxe sur les activités commerciales qui sont les mêmes que les taux fixés par règlement pris en vertu du paragraphe 390(1) de la loi de l'Alberta intitulée *Municipal Government Act*.

23.2 Le texte législatif doit prévoir que s'il n'y a pas de règlement en vigueur en application du paragraphe 390(1) de la loi de l'Alberta intitulée *Municipal Government Act*, les taux de la taxe sur les activités commerciales qui s'appliquent sont les taux établis dans le dernier règlement pris en vertu du paragraphe 390(1) de cette loi.

23.3 S'il n'y a pas de règlement en vigueur en application du paragraphe 390(1) de la loi de l'Alberta intitulée *Municipal Government Act* et qu'une première nation souhaite augmenter les taux de la taxe sur les activités commerciales la deuxième année ou toute année subséquente où ces taux sont établis conformément au paragraphe 23.2 :

- a) la première nation doit modifier le texte législatif pour y prévoir les nouveaux taux;
- b) le texte législatif modificatif doit établir des taux dont l'augmentation ne dépasse pas, par rapport aux taux précédents, le taux d'inflation national annuel de l'année précédente.

24. Prélèvement de la taxe

24.1 Le texte législatif doit prévoir que la taxe sur les activités commerciales doit être prélevée au moins une fois au cours de chaque année d'imposition et il peut :

- a) soit établir une (1) ou plusieurs périodes de rapport applicables pendant une année d'imposition,
- b) soit permettre à l'administrateur fiscal d'établir une (1) ou plusieurs périodes de rapport applicables pendant une année d'imposition,

pourvu que chaque période de rapport compte au moins trois (3) mois consécutifs.

24.2 Le texte législatif doit prévoir que :

- a) la taxe sur les activités commerciales est calculée par multiplication de la profondeur de chaque puits foré pendant la période de rapport par le taux de taxe applicable;

- b) la profondeur de chaque puits est déterminée à partir d'un rapport que la première nation obtient du gouvernement du Canada ou de la province d'Alberta, ou de tout mandataire, conseil, commission, entrepreneur ou autre représentant autorisé du gouvernement du Canada ou de la province d'Alberta;
- c) tout puits fait l'objet d'un seul prélèvement de la taxe sur les activités commerciales, sauf s'il est ultérieurement agrandi; dans ce cas, le puits est assujéti à une taxe sur les activités commerciales supplémentaire uniquement pour la profondeur additionnelle.

25. Avis et paiement de la taxe sur les activités commerciales

25.1 Le texte législatif doit exiger que l'administrateur fiscal envoie par la poste un avis de taxes sur les activités commerciales à chaque exploitant qui s'est livré au forage d'un puits pendant la période de rapport.

25.2 Le texte législatif doit prévoir la date d'échéance du paiement des taxes sur les activités commerciales, laquelle est postérieure d'au moins soixante (60) jours à la date de l'avis de taxes sur les activités commerciales.

25.3 Le texte législatif doit exiger que l'avis de taxes sur les activités commerciales contienne au moins les renseignements suivants :

- a) les nom et adresse de l'exploitant;
- b) les taxes imposées en vertu du texte législatif pour la période de rapport en cours;
- c) la date où des pénalités et des intérêts seront ajoutés si les taxes ne sont pas payées;
- d) les taxes impayées, les pénalités, les intérêts et les arriérés se rapportant aux activités de forage de puits menées par l'exploitant sur la réserve;
- e) l'endroit où le paiement doit être fait, le mode de paiement et la date ou les dates auxquelles les taxes sont exigibles.

25.4 Le texte législatif doit exiger l'envoi par la poste d'un avis de taxes modifié dans les cas où l'administrateur fiscal conclut que l'avis de taxes sur les activités commerciales transmis à l'exploitant contient une erreur ou une omission.

26. Remboursements de taxes

26.1 Le texte législatif doit prévoir les procédures applicables aux remboursements de taxes accordés aux exploitants et préciser les circonstances dans lesquelles un remboursement est accordé.

26.2 Le texte législatif doit comporter au moins les dispositions suivantes :

- a) le remboursement des taxes payées en trop lorsque l'administrateur fiscal détermine qu'un montant de taxes trop élevé a été imposé à l'exploitant au cours d'une année d'imposition;

b) le paiement d'intérêts à un taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la première nation en vigueur le quinzième jour du mois précédant le calcul des intérêts pour la période subséquente de trois (3) mois.

26.3 Malgré le paragraphe 26.2, le texte législatif peut prévoir que le remboursement des taxes payées en trop sera appliqué comme crédit à valoir sur les taxes sur les activités commerciales qui sont dues par l'exploitant à la première nation ou qui le deviendront, pourvu que celle-ci en donne avis à l'exploitant.

27. Plaintes à l'administrateur fiscal

Le texte législatif doit prévoir une procédure de plainte qui permet à l'exploitant de déposer une plainte auprès de la première nation au sujet d'une erreur ou d'une omission dans un avis de taxes sur les activités commerciales.

28. Dossiers et reçus

28.1 Le texte législatif doit exiger que l'administrateur fiscal tienne des dossiers de ce qui suit :

- a) toutes les taxes sur les activités commerciales prélevées en vertu du texte législatif;
- b) tous les avis de taxes sur les activités commerciales envoyés par la poste conformément au texte législatif;
- c) tous les paiements de taxes effectués par chaque exploitant et les reçus délivrés à chaque exploitant.

28.2 Le texte législatif doit exiger que l'administrateur fiscal délivre un reçu à l'exploitant pour chaque paiement effectué sous son régime.

[Partie VIII (articles 21 à 28) ajoutée Résolution de la CFPN 2013-06-27.]

PARTIE IX

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 29 mars 2012.

PARTIE X

DEMANDES DE RENSEIGNEMENTS

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

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

SIKSIKA NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective June 14, 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 Siksika Nation duly enacts as follows:

1. This Law may be cited as the *Siksika 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 *Siksika Nation Property Assessment and Taxation By-law*;

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

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

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

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

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

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

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

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

3. The First Nation’s annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014 is comprised of

(a) Sections 1 and 2 of Part 1 of the Schedule; and

(b) All of Part 2 of the Schedule.

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of June, 2013, at SIKSIKA, in the Province of Alberta.

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

signed Fred Rabbit Carrier
(Chief - Chef)

signed Clarence Wolf Leg
(Councillor - Conseiller)

signed Carlon Big Snake
(Councillor - Conseiller)

signed Herman Yellow Old Woman
(Councillor - Conseiller)

signed Jason Doore
(Councillor - Conseiller)

signed Guy Medicine Shield
(Councillor - Conseiller)

Hector Bennett Winnipeg
(Councillor - Conseiller)

SCHEDULE**2013 ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Total Tax Levy	\$ 1,255,152.83
b. Other	\$ 155,514.67
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 0
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$(308,757.50)

TOTAL REVENUES **\$1,101,910.00**

PART 2: EXPENDITURES

1. General Government Expenditures	230,087.00
3. Transportation Services	12,500.00
4. Recreation and Cultural Services	385,512.00
8. Other Expenditures	453,811.00
9. Contingency	20,000.00

TOTAL EXPENDITURES **\$1,101,910.00**

BALANCE **\$ 0**

SIKSIKA NATION
ANNUAL RATES LAW, 2013

[Effective June 14, 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 Siksika Nation duly enacts as follows:

1. This Law may be cited as the *Siksika 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 *Siksika Nation Property Assessment and Taxation By-law*;

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

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

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

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

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

First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of June, 2013, at Siksika, in the Province of Alberta.

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

signed Fred Rabbit Carrier
(Chief - Chef)

signed Clarence Wolf Leg
(Councillor - Conseiller)

signed Carlton Big Snake
(Councillor - Conseiller)

signed Herman Yellow Old Woman
(Councillor - Conseiller)

signed Jason Doore
(Councillor - Conseiller)

signed Guy Medicine Shield
(Councillor - Conseiller)

Hector Bennett Winnipeg
(Councillor - Conseiller)

SCHEDULE
2013 TAX RATES

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

**ADAMS LAKE INDIAN BAND
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 27, 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 Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment Bylaw, PR-95-01* and the *Adams Lake Indian Band Property Taxation Bylaw, PR-95-02* with the approval date of December 21, 1995, which bylaws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of the Act; and

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

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

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

1. This Law may be cited as the *Adams Lake Indian Band Annual Expenditure Law, 2013*.

2. In this Law:

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

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

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

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

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

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

“interim budget” means a budget setting out the projected local revenues and

projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

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

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

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

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

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

3. The First Nation’s annual budget for the budget year beginning April 1st, 2013 and ending March 31st, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

- (a) sections 1 and 2 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for sections 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceased 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 18 day of June, 2013, at Adams Lake Indian Band Administration Office Sahhalkum I.R. # 4, in the Province of British Columbia.

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

signed Nelson Leon
Chief Nelson Leon

signed Ron Jules
Councilor Ron Jules

signed Henry Anthony
Councilor Henry Anthony

signed Gina Johnny
Councilor Gina Johnny

signed Cliff Arnouse
Councilor Cliff Arnouse

signed Karen Everard
Councilor Karen Everard

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | | |
|----|---|-----------|
| 1. | Local revenues for current fiscal year: | |
| a. | Property Tax | \$918,669 |

TOTAL REVENUE		\$918,669
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PART 2: EXPENDITURES

- | | | |
|----|----------------------------------|--------|
| 1. | General Government Expenditures | |
| a. | Executive and Legislative | 85,190 |
| b. | General Administrative | 33,150 |
| c. | Other General Government | 10,844 |
| 2. | Protection Services | |
| a. | Policing | 13,866 |
| b. | Firefighting | 33,152 |
| c. | Regulatory Measures | 20,160 |
| d. | Other Protective Services | 8,000 |
| 3. | Transportation | |
| a. | Roads and Streets | 60,928 |
| b. | Snow and Ice Removal | 30,464 |
| c. | Public Transit | 5,000 |
| e. | Other Transportation | 2,500 |
| 4. | Recreation and Cultural Services | |
| a. | Recreation | 18,368 |
| b. | Culture | 17,472 |
| 5. | Community Development | |
| a. | Education | 24,640 |
| b. | Planning and Zoning | 60,928 |
| c. | Community Planning | 30,030 |
| d. | Economic Development Program | 72,576 |
| e. | Agricultural Development | 43,008 |
| f. | Urban Development | 28,672 |

6. Environment Health Services	
a. Water Purification and Supply	122,752
b. Sewage Collection and Disposal	8,960
c. Garbage Waste Collection and Disposal	5,824
d. Other Environmental Services	4,928
8. Other Services	
a. Health	11,200
b. Social Programs and Assistance	35,840
c. Agriculture	25,366
d. Tourism	10,752
e. Trade and Industry	9,587
f. Other Service	2,240
10. Grants:	
a. Home owner grant equivalents:	36,475
11. Contingency Amounts	45,797
TOTAL EXPENDITURES	\$ 918,669
BALANCE	\$ 0

The Adams Lake Indian Band has the following Service Agreements:

TNRD 9-1-1 Service Agreement \$ 2,000

CSRD 9-1-1 Service Agreement \$ 500

City of Salmon Arm – Transportation/Fire Protection \$ 60,000

Village of Chase – Sewer Utilities \$ 30,000

City of Salmon Arm – Water \$ 50,000

City of Salmon Arm – Transit Services \$ 28,000

CPR – No Whistle \$ 500

BC Hydro – Street Lighting \$ 5,000

**ADAMS LAKE INDIAN BAND
ANNUAL RATES LAW, 2013**

[Effective June 27, 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 Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment Bylaw, PR-95-01* and the *Adams Lake Indian Band Property Taxation Bylaw, PR-95-02*, with the approval date December 21, 1995, which bylaws have been deemed to be property taxation law made under the *First Nations Fiscal Management Act*, pursuant to section 145 of the Act; and

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

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

1. This Law may be cited as the *Adams Lake Indian Band Annual Rates Law, 2013*.

2. In this Law:

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

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

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

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

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

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than four hundred dollars (\$400.00), the taxable property shall be taxed at four hundred dollars (\$400.00) for the taxation year.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of June, 2013, at Adams Lake Indian Band Administration Office (Sahhalktum I.R. #4, in the Province of British Columbia.

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

signed Nelson Leon
Chief Nelson Leon

signed Gina Johnny
Councilor Gina Johnny

signed Ron Jules
Councilor Ron Jules

signed Cliff Arnouse
Councilor Cliff Arnouse

signed Henry Anthony
Councilor Henry Anthony

signed Karen Everard
Councilor Karen Everard

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

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000.00 OF ASSESSED VALUE
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TAX GROUP ONE – Indian reserve No. 1 to Indian Reserve No. 5

Class 1 - Residential	8.5278
Class 2 - Utilities	61.6821
Class 4 - Major Industry	N/A
Class 5 - Light Industry	N/A
Class 6 - Business and Other	21.8628
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	N/A
Class 9 - Farm	N/A
Class 10 - Regulated CPR R/W	29.1961

TAX GROUP TWO – Indian Reserve No. 6 to Indian Reserve No. 7

Class 1 - Residential	7.7476
Class 2 - Utilities	44.0695
Class 4 - Major Industry	N/A
Class 5 - Light Industry	31.3128
Class 6 - Business and Other	19.4512
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	6.9793
Class 9 - Farm	N/A
Class 10 - Regulated CPR R/W	29.1961

**AITCHELITZ FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 24, 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 Aitchelitz First Nation duly enacts as follows:

1. This Law may be cited as the *Aitchelitz 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 *Aitchelitz First Nation Property Assessment Law, 2012*;

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

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

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

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

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

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

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

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

3. The First Nation’s annual budget for the budget year beginning April 1st 2013, and ending March 31st 2014, is attached as a Schedule to this Law.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

- (a) Sections 1 and 2 of Part 1 of the Schedule; and
- (b) All of Part 2 of the Schedule.

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

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of May, 2013, at Chilliwack, in the Province of British Columbia.

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

signed Angie Bailey
Chief Angie Bailey

signed Leona Sam
Councilor Leona Sam

SCHEDULE**ANNUAL BUDGET AND INTERIM BUDGET****REVENUES**

1. Tax Revenue:	
a. Gross Property Taxes	\$38,190
TOTAL REVENUES	\$38,190

EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$9,000
b. Other General Government	\$11,500
c. B.C.A.A Levy	\$1,780
2. Other Services	
a. District of Chilliwack	\$15,100
3. Contingency Amounts	\$810
TOTAL EXPENDITURES	\$38,190

BALANCE **\$0**

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

- A) City of Chilliwack for General, Protective, Recreation, Culture, Transportation, Dyking and Drainage services for \$15,100.

**AITCHELITZ FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective May 24, 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 Aitchelitz First Nation duly enacts as follows:

1. This Law may be cited as the *Aitchelitz 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 *Aitchelitz First Nation Property Assessment Law, 2012*;

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

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

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

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of May, 2013, at Chilliwack, in the Province of British Columbia.

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

signed Angie Bailey
Chief Angie Bailey

signed Leona Sam
Councilor Leona Sam

SCHEDULE

2013 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Improvements	Land
Class 2 - Utilities	56.53246	58.32505
Class 5 - Light Industry	22.08829	22.52164
Class 6 - Business/Other	17.14226	17.57517

**AKISQ'NUK FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 14, 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 Akisq'nuk First Nation duly enacts as follows:

1. This Law may be cited as the *Akisq'nuk 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 *Akisq'nuk First Nation Property Assessment Law, 2008*;

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

“First Nation” means the Akisq'nuk 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 *Akisiq'nuk First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1 2013, and ending March 31, 2014, is attached as a Schedule, and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 8.

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

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 21 day of May, 2013, at Windermere, in the Province of British Columbia.

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

signed Lorne Shovar
Chief Lorne Shovar

signed Marguerite Cooper
Councillor Marguerite Cooper

signed Beatrice Stevens
Councillor Beatrice Stevens

signed Stephen Nicholas
Councillor Stephen Nicholas

signed Lucille Shovar
Councillor Lucille Shovar

SCHEDULE
ANNUAL BUDGET 2013

PART 1: REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax	\$	336,335.00
TOTAL REVENUES	\$	336,335.00

PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative	\$	49,500
b. General Administrative		40,000
2. Protection Services		
b. Firefighting		2,260
3. Transportation		
a. Roads and Streets		25,000
b. Snow and Ice Removal		15,000
4. Recreation and Cultural Services		
a. Recreation		25,000
b. Culture		10,000
c. Heritage Protection		11,000
5. Community Development		
b. Planning and Zoning		15,000
c. Community Planning		40,000
6. Environment Health Services		
a. Water Purification and Supply		2,500
b. Other Environmental services		3,240
7. Other Services		
a. Comprehensive Service Agreement (RDEK)		74,550
8. Grants:		
a. Home owner grant equivalents		7,500
9. Contingency Amounts		15,785
TOTAL EXPENDITURES	\$	336,335
BALANCE	\$	0.00

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

- a. Regional District of East Kootenay **\$ 74,550.00**

SCHEDULE
INTERIM BUDGET 2014

PART 1: REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax	\$	336,335.00
TOTAL REVENUES	\$	336,335.00

PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative	\$	49,500
b. General Administrative		40,000
2. Protection Services		
b. Firefighting		2,260
3. Transportation		
a. Roads and Streets		25,000
b. Snow and Ice Removal		15,000
4. Recreation and Cultural Services		
a. Recreation		25,000
b. Culture		10,000
c. Heritage Protection		11,000
5. Community Development		
b. Planning and Zoning		15,000
c. Community Planning		40,000
6. Environment Health Services		
a. Water Purification and Supply		2,500
b. Other Environmental services		3,240
7. Other Services		
a. Comprehensive Service Agreement (RDEK)		74,550
8. Grants:		
a. Home owner grant equivalents:		7,500
9. Contingency Amounts		15,785

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STANDARDS, PROCEDURES, AND LAWS UNDER THE FMA
NORMES, PROCÉDURES ET LOIS SOUS LE RÉGIME DE LA LGFPN

10. Transfers into reserve funds

a.	\$	
b.	\$	
TOTAL EXPENDITURES	\$	336,335.00
BALANCE	\$	0.00

Appendix A
Reserve Fund Balances

1. Recreation Centre Fund	
Beginning balance as of January 1, 2013:	\$ 565,093.00
Ending balance as of December 31, 2013:	\$ 565,093.00
2. Capital Reserve Fund	
Beginning balance as of January 1, 2013:	\$ 384,134.72
Transfers in	
i. from local revenue account:	\$
Ending balance as of December 31, 2013:	\$ 384,134.72

**AKISQNUK FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective June 14, 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 Akisqnuq First Nation duly enacts as follows:

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

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

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

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

“Taxation Law” means the *Akisqnuq First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than twenty-five dollars (\$25.00), the taxable property shall be taxed at twenty-five dollars (\$25.00) for the taxation year.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 21 day of May, 2013, at Windermere, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council

signed Lorne Shovar
Chief Lorne Shovar

signed Marguerite Cooper
Councillor Marguerite Cooper

signed Beatrice Stevens
Councillor Beatrice Stevens

signed Stephen Nicholas
Councillor Stephen Nicholas

signed Lucille Shovar
Councillor Lucille Shovar

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000
Class 1 - Residential	5.20
Class 2 - Utilities	30.26
Class 6 - Business and Other	17.63

**CAMPBELL RIVER INDIAN BAND
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 24, 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 authorizing the expenditure of local revenues;

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

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

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

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

1. This Law may be cited as the *Campbell River Indian Band Annual Expenditure Law, 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 *Campbell River First Nation Property Assessment Law, 2011*;

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

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

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

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

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

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

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

“Taxation Law” means the *Campbell River First Nation Property Taxation Law, 2011*;

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The annual budget attached as a Schedule is the First Nation’s interim budget for the year beginning April 1, 2014, and ending March 31, 2015.

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 21 day of May, 2013, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of four (4) members of the Council, including the Chief.

signed Robert Pollard
Chief Robert Pollard

signed Marian Atkinson-Ferry
Councillor Marian Atkinson-Ferry

signed Dean Drake
Councillor Dean Drake

signed Jason Price
Councillor Jason Price

signed Dana Roberts
Councillor Dana Roberts

signed Tony Roberts.
Councillor Tony Roberts Jr.

signed Curtis Wilson
Councillor Curtis Wilson

signed Priscilla Henderson.
Councillor Priscilla Henderson

SCHEDULE**ANNUAL BUDGET AND INTERIM BUDGET****REVENUES**

Local revenues for current fiscal year:

a. Property Tax	\$2,142,270
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TOTAL REVENUES	\$2,142,270
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EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$2,300
b. General Administrative	\$190,000
c. BC Assessment	\$18,000
d. Board of Review	\$2,500
2. Transportation	
a. Snow and Ice Removal	\$4,000
3. Recreation and Cultural Services	
a. Recreation	\$72,000
b. Culture	\$92,000
c. Other Recreation and Culture	\$200,000
4. Community Development	
a. Education	\$115,000
b. Housing	\$20,000
c. Planning and Zoning	\$200,000
d. Economic Development Program	\$150,000
e. Beautification	\$60,000
f. Tourism	\$50,000
5. Environment Health Services	
a. Water Purification and Supply	\$20,000
b. Sewage Collection and Disposal	\$20,000
6. Other Services	
a. Health	\$15,000
b. City of Campbell River Service Agreement	\$889,425

7. Contingency Amounts

a. Contingency	\$22,045
TOTAL EXPENDITURES	\$2,142,270
<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:

City of Campbell River, Comprehensive Service Agreement	\$889,425
BC Assessment Services	\$18,000

**CAMPBELL RIVER INDIAN BAND
ANNUAL RATES LAW, 2013**

[Effective May 24, 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 Campbell River Indian Band has made a property assessment law and a property taxation law; and

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

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

1. This Law may be cited as the *Campbell River Indian Band Annual Rates Law, 2013*.

2. In this Law:

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

“Assessment Law” means the *Campbell River First Nation Property Assessment Law, 2011*;

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

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

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

“Taxation Law” means the *Campbell River First Nation Property Taxation Law, 2011*.

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 the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21 day of May, 2013, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of four (4) members of the Council, including the Chief.

signed Robert Pollard
Chief Robert Pollard

signed Marian Atkinson-Ferry
Councillor Marian Atkinson-Ferry

signed Dean Drake
Councillor Dean Drake

signed Jason Price
Councillor Jason Price

signed Dana Roberts
Councillor Dana Roberts

signed Tony Roberts.
Councillor Tony Roberts Jr.

signed Curtis Wilson
Councillor Curtis Wilson

signed Priscilla Henderson
Councillor Priscilla Henderson

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

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 assessed value
Class 1 - Residential	10.0268
Class 2 - Utilities	30.7372
Class 4 - Major Industry	68.9855
Class 5 - Light Industry	27.622
Class 6 - Business and Other	21.5619
Class 7 - Forest Land	7.8849
Class 8 - Recreational Property/Non-Profit Organization	11.8449
Class 9 - Farm	14.3596

**COWICHAN TRIBES FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 24, 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 Cowichan Tribes First Nation duly enacts as follows:

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

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

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

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

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

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

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

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

“Taxation Law” means the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

- (a) sections 1 and 2 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

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

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2013, at 5760 Allenby Road in the City of Duncan, in the Province of British Columbia.

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

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

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

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,263,960
b. Interest	\$ 708
2. Other Revenues:	
i. Business Licencing	\$ 8,100
ii. BC Hydro (Grant in Lieu of Taxes)	\$ 20,100
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	<u>\$ 175,000</u>
TOTAL REVENUES	<u>\$2,467,868</u>

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 793,764
2. Protection Services	
a. Policing	\$ 11,878
b. Firefighting	\$ 750
c. Regulatory Measures	\$ 58,412
3. Transportation	
a. Roads and Streets	\$ 252,334
b. Snow and Ice Removal	\$ 35,000
c. Other Transportation	\$ 11,000
4. Recreation and Cultural Services	
a. Recreation	\$ 207,798
5. Community Development	
a. Community Planning	\$ 39,538
b. Land Rehabilitation and Beautification	\$ 18,620
6. Environment Health Services	
a. Water Purification and Supply	\$ 225,503
b. Sewage Collection and Disposal	\$ 163,600
c. Garbage Waste Collection and Disposal	\$ 111,544

d. Other Environmental Services	\$ 193,350
7. Fiscal Services	
a. Other Payments	\$ 87,420
8. Other Services	
a. Social Programs and Assistance	\$ 125,880
b. Other Service	\$ 58,050
9. Contingency Amounts	\$ 73,427
TOTAL EXPENDITURES	\$2,467,868
BALANCE	\$ <u> 0</u>

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

a. District of North Cowichan	Fire Protection (Maple Bay Petro)	\$750
<i>(service provider)</i>	<i>(service provided)</i>	

Note: This Budget includes the attached Appendix.

APPENDIX A
RESERVE FUND BALANCES

1. Building Expansion Reserve Fund	
Beginning balance as of April 1, 2013:	\$ 462,391
Transfers out	
i. to local revenue account:	\$ 0
ii. to _____ reserve fund:	\$ 0
Moneys borrowed	\$ 0
Transfers in	
i. from local revenue account:	\$ 0
ii. from _____ reserve fund:	\$ 0
Moneys repaid	\$ 0
Ending balance as of March 31, 2014:	\$ 462,391

**COWICHAN TRIBES FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective May 24, 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 Cowichan Tribes First Nation duly enacts as follows:

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

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

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

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

“Taxation Law” means the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

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

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	10.00
Class 2 - Utilities	42.47
Class 5 - Light Industry	25.60
Class 6 - Business and Other	23.0050
Class 9 - Farm	11.36

**GITWANGAK FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 31, 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 Gitwangak First Nation duly enacts as follows:

1. This Law may be cited as the *Gitwangak 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 *Gitwangak First Nation Property Assessment Law, 2012*;

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

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

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

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

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

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

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

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

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is comprised of

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

(b) all of Part 2 of the Schedule.

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2013, at Gitwangak, in the Province of British Columbia.

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

signed Brian Burke
Chief Brian Burke

Councillor Alisha Benson

signed Keith Morgan
Councillor Keith Morgan

Councillor Billy Wong

signed Alice C. Morgan
Councillor Alice Morgan

signed Lana Maitland
Councillor Lana Maitland

signed Amanda Zettergreen
Councillor Amanda Zettergreen

Councillor Brenton Williams

Councillor Dana Hill

signed Fred Johnson
Councillor Fred Johnson

Councillor Wally Morgan

signed Fred Johnson
Councillor Fred Johnson

signed D. Bright
Councillor Debbie Bright

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 52,702.00
TOTAL REVENUES	\$ 52,702.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$10,000
b. General Administrative	\$20,000
c. BCAA assessment contract	\$ 5,000
2. Protection Services	
a. Policing	
b. Firefighting	\$ 5,000
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 7,502
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Contingency Amounts	\$ 5,200
TOTAL EXPENDITURES	\$ 52,702
BALANCE	\$ 0

Note: The First Nation has no service agreements or reserve funds.

**GITWANGAK FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective May 31, 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 Gitwangak First Nation duly enacts as follows:

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

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

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

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

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 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 27th day of May, 2013, at Gitwangak, in the Province of British Columbia.

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

signed Brian Burke
Chief Brian Burke

Councillor Alisha Benson

signed Keith Morgan
Councillor Keith Morgan

Councillor Billy Wong

signed Alice C. Morgan
Councillor Alice Morgan

signed Lana Maitland
Councillor Lana Maitland

signed Amanda Zettergreen
Councillor Amanda Zettergreen

Councillor Brenton Williams

Councillor Dana Hill

signed Fred Johnson
Councillor Fred Johnson

Councillor Wally Morgan

signed Tommy Johnson
Councillor Tommy Johnson

signed D. Bright
Councillor Debbie Bright

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

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	6.1574
Class 2 - Utilities	27.0766
Class 4 - Major Industry	20.1810
Class 5 - Light Industry	22.2508
Class 6 - Business and Other	15.3178
Class 7 - Forest Land	10.5324
Class 8 - Recreational/Non-Profit Organization	6.8368
Class 9 - Farm	9.9368

**KITSELAS FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 14, 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 Kitselas First Nation duly enacts as follows:

1. This Law may be cited as the *Kitselas 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 *Kitselas Property Assessment Act, 2012*;

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

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

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

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

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

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

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

“Taxation Law” means the *Kitselas Property Taxation Act, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

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

(b) all of Part 2 of the Schedule.

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of June, 2013, at Terrace, in the Province of British Columbia.

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

<hr/>	signed	Gerald Seymour	
Chief Councillor, Judy Gerow		Councillor Gerald Seymour	
signed	Wilfred Bennett Sr.	signed	Wilfred E. Bennett Jr.
Councillor Wilfred Bennett Sr.		Councillor Wilfred Bennett Jr.	
signed	Joseph Bevan	signed	Cora Kennedy
Councillor Joseph Bevan		Councillor Cora Kennedy	

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$21,995.80
d. CN Rail Revenue Sharing Agreement with the province of British Columbia	\$23,457.17
TOTAL REVENUES	\$45,452.97

PART 2: EXPENDITURES

1. General Government Expenditures	
b. General Administrative	\$10,000.00
2. Protection Services	
d. Other Protective Services	\$14,000.00
3. Transportation	
b. Snow and Ice Removal	\$12,907.68
e. Other Transportation	\$ 4,000.00
5. Community Development	
g. Land Rehabilitation and Beautification	\$ 2,345.71
11. Contingency Amounts	\$ 2,199.58
TOTAL EXPENDITURES	\$45,452.97
BALANCE	\$ 0.00

**KITSELAS FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective June 14, 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 Kitselas First Nation duly enacts as follows:

1. This Law may be cited as the *Kitselas 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 *Kitselas Property Assessment Act, 2012*;

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

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

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

“Taxation Law” means the *Kitselas Property Taxation Act, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

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

First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of June, 2013, at Terrace, in the Province of British Columbia.

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

<u>Chief Councillor, Judy Gerow</u>	signed <u>Gerald Seymour</u> Councillor Gerald Seymour
signed <u>Wilfred Bennett Sr.</u> Councillor Wilfred Bennett Sr.	signed <u>Wilfred E. Bennett Jr.</u> Councillor Wilfred Bennett Jr.
signed <u>Joseph Bevan</u> Councillor Joseph Bevan	signed <u>Cora Kennedy</u> Councillor Cora Kennedy

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	29.7695
Class 5 - Light Industry	24.8668
Class 6 - Business and Other	17.2028

**K'ÓMOKS FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 24, 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 K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks 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 *K'ómoks First Nation Property Assessment Law, 2011*;

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

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

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

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

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

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

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

“Taxation Law” means the *K'ómoks First Nation Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014 is comprised of

- (a) sections 1 and 2 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

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

5. Expenditures of local revenues must be made only in accordance with this Law,.

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

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

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

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

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

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

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

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

1. Local revenues for current fiscal year:	
a. Property Tax	\$15,380.47
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 1,792.85
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$ 0
TOTAL REVENUES	\$17,173.32

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 5,431.13
b. BC Assessment	\$ 164.21
2. Protection Services	
a. Firefighting	\$ 2,435.42
3. Grants:	
a. Home owner grant equivalents:	\$ 3,342.56
4. Environmental Health Services	
a. Sewage Collection and Disposal	\$ 2,500.00
b. Garbage Waste Collection and Disposal	\$ 2,000.00
5. Contingency Amounts	\$ 1,300.00
TOTAL EXPENDITURES	\$17,173.32
BALANCE	\$ 0

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

a. BC Assessment Services, Assessment	\$ 164.21
b. Town of Comox, Fire Service	\$2435.42

**K'ÓMOKS FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective May 24, 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 K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks 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 *K'ómoks First Nation Property Assessment Law, 2011*;

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

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

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

“Taxation Law” means the *K'ómoks First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, and subject to section 5, where the amount of the tax levied on a taxable property in a taxation year is less than three hundred and fifty dollars (\$350), then the taxable property shall be taxed at three hundred

and fifty dollars (\$350) for the taxation year.

5. Notwithstanding sections 3 and 4, where:

- a) the amount of the tax levied on class 1 taxable property in a taxation year is less than two hundred dollars (\$200), 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 two hundred dollars (\$200) for the taxation year.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of May, 2013, at Comox, in the Province of British Columbia.

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

signed Robert Everson
Chief Robert Everson

signed Barb Mitchell
Councillor Barbara Mitchell

signed Kenneth Price
Councillor Kenneth Price

signed Melissa Quocksister
Councillor Melissa Quocksister

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 1 - Residential	5.8842
Class 2 - Utilities	28.8907
Class 4 - Major Industry	21.9433
Class 5 - Light Industry	24.0131
Class 6 - Business and Other	16.5876
Class 7 - Forest Land	12.0873
Class 8 - Recreational Property/Non-Profit Organization	7.3551
Class 9 - Farm	10.4551

**KWADACHA NATION
FINANCIAL ADMINISTRATION LAW, 2013**

[Effective date*]

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WHEREAS:

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

* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on April 29, 2013.

B. The Council of the Kwadacha Nation considers it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Kwadacha Nation does not raise local revenues but understands the need to include provisions respecting local revenues in a financial administration law in order to meet standards for compliance approval under section 9 of the Act;

NOW THEREFORE the Council of Kwadacha Nation enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Kwadacha Nation Financial Administration Law, 2013*.

PART II

INTERPRETATION AND APPLICATION

Definitions

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

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

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

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

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

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

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

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

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

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

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

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

- “Council” means the Council of the First Nation;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;
- “councillor” means a member of the Council of the First Nation;
- “dependent” means, in relation to an individual,
- (a) the individual’s spouse,
 - (b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
 - (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or
 - (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Kwadacha Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;

- “GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,
 - (c) any partnership in which the First Nation or another related body of the First Nation is a partner, or
 - (d) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;
- “special purpose report” means a report described in subsection 71(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act; and
- “tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

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

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

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

Interpretation

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

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

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

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

Posting of Public Notice

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

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

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

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

(2) If there is a conflict between this Law and the Act, the Act prevails.

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

Scope and Application

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

PART III

ADMINISTRATION

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

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

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

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

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

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

Reporting of Remuneration, Expenses and Contracts

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

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

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

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

(d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

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

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

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

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

DIVISION 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

- (i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;
- (ii) fixed retirement compensation;
- (iii) payments or benefits paid in common to all first nation members;
- (iv) payments or benefits paid under a program or service universally accessible to first nation members on published terms and conditions; or
- (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

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

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Finance and Audit Committee:

- (a) an individual who is an employee of the First Nation;
- (b) an individual who has an immediate family member who is an officer of the First Nation;
- (c) an individual who provides consulting, advisory or other services to the first nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the first nation or its related bodies as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and
 - (b) each member of the Finance and Audit Committee annually to sign a statement confirming that the member is independent.
- (5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:
- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
 - (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
 - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
 - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.
- (6) If the Committee consists of
- (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
 - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (8) A Committee member may be removed from office by the Council if
- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.
- (9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

- 13.(1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.
- (2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and
- (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short,

medium and long-term

- (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees**Senior Manager**

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

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

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

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

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

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

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures,

directions and internal controls are appropriately designed and operating effectively;

- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

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

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation

human resource policies and procedures that facilitate effective internal financial administration controls.

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

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

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

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

- (3) The Council must incorporate the relevant provision of this section into
 - (a) the terms of employment or appointment of every officer or employee of the First Nation;
 - (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
 - (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

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

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the

First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

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

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

Budget and Planning Process Schedule

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

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

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

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

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

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

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

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

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

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

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

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

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

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

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

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

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

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

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

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

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

Accounts Management

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

(2) The senior financial officer

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

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

DIVISION 3 - Expenditures

Prohibited Expenditures

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

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

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

Prohibited Agreements

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

No Expenditure Without Appropriation

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

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

Emergency Expenditures

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

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

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

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

Appropriations

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

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

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

Payments after Fiscal Year-end

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

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

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

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for

payment as required under this section.

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

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

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

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

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

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

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

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

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

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

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

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

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic

transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

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

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

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

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

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

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
 - (a) a trust account must be retained in that account;
 - (b) the local revenue account must be retained in that account; and
 - (c) the tangible capital asset reserve account must be retained in that account.
- (3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or

for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

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

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

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

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

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

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

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an

appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

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

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

Financial Agreements

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

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

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

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

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

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

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

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

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

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

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

Borrowing for New Capital Projects

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

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

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

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

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

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

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

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

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

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of

internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

- 60.**(1) Subject to subsections (2) and (3), the First Nation must not
- (a) carry on business as a proprietor;
 - (b) acquire an interest in a partnership as a general partner; or
 - (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (2) The First Nation may carry on a business that
- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.
- (3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
- (a) do not result in a material liability for the First Nation; or
 - (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.
- (4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

- 61.**(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).
- (2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.
- (3) The First Nation must not give an indemnity unless it is
- (a) authorized under section 100;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

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

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

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

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

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

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

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

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

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

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

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

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

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

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

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

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

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

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

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

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

Administration of Investments and Loans

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

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

Risk Assessment and Management

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

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

Insurance

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

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

DIVISION 7 - Financial Reporting

GAAP

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

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the

form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

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

Quarterly Financial Statements

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

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

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

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

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

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

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

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

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

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

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

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

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

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

Audit Requirements

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

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

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

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

- (a) an audit opinion of the annual financial statements; and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

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

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
 - (b) the date the auditor's successor is appointed.
- (2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
- (a) advise the First Nation in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

- 74.(1)** To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to
- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
 - (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
 - (b) provide the auditor with full information and explanation about the affairs

of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

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

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

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

Review of Audited Annual Financial Statements

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

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

Access to Annual Financial Statements

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

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

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

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

Annual Report

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

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

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation; and
- (c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

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

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

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

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

Operations Manual

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

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

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

Record Keeping and Maintenance

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

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

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

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

Account Records

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

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

Confidentiality of Information

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

(2) All persons who have access to the First Nation's records must comply with all

policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

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

PART V CAPITAL PROJECTS

Definitions

84. In this Part:

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

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

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

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

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

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

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

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible

capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

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

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee

must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

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

- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI MISCELLANEOUS

Compliance with Board Standards

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

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

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

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

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for
(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

103.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, and 81 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of April, 2013, at Prince George, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed Donny Van Somer
Donny Van Somer, Chief

signed John R. McCook
John Rasmussen McCook, Deputy Chief

signed Darryl McCook
Darryl McCook, Councillor

signed Diane McCook
Diane McCook, Councillor

signed Mary Jean Poole
Mary Jean Poole, Councillor

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, “this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

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

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

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

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course

of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

- (a) in its dealings with the First Nation; and
- (b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes

aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**KWAW KWAW APILT FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 24, 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 Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Expenditure Law, 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 *Kwaw Kwaw Apilt First Nation Property Assessment Law, 2012*;

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

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

“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 *Kwaw Kwaw Apilt First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1st 2013, and ending March 31st 2014, is attached as a Schedule to this Law.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) Sections 1 and 2 of Part 1 of the Schedule; and

(b) All of Part 2 of the Schedule except for section 4.

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

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

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

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

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

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

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

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

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

of this Law.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of May, 2013, at Chilliwack, in the Province of British Columbia.

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

signed Betty Henry
Chief Betty Henry

Councillor Sandra Joe

signed Gilbert Joe
Councillor Gilbert Joe

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

1. Local revenues for current fiscal year:	
a. Property Tax	\$206,914
TOTAL REVENUES	\$206,914

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$26,133
c. Other General Government	\$9,280
2. Environment Health Services	
a. Water Purification and Supply	\$2,500
b. Sewage Collection and Disposal	\$2,258
c. Garbage Waste Collection and Disposal	\$1,500
3. Other Services	
a. District of Chilliwack	\$88,793
4. Grants:	
a. Home owner grant equivalents:	\$74,375
5. Contingency Amounts	\$2,075
TOTAL EXPENDITURES	\$206,914
BALANCE	\$0

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

- A) City of Chilliwack for General, Protective, Recreation, Culture, Transportation, Dyking and Drainage services for \$88,793.

**KWAW KWAW APILT FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective May 24, 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 Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt 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 *Kwaw Kwaw Apilt First Nation Property Assessment Law, 2012*;

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

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

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

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

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

property shall be taxed at one hundred dollars (\$ 100.00) for the taxation year.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of May, 2013, at Chilliwack, in the Province of British Columbia.

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

signed Betty Henry
Chief Betty Henry

Councillor Sandra Joe

signed Gilbert Joe
Councillor Gilbert Joe

SCHEDULE

2013 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Improvements	Land
Class 1 - Residential	7.72712	7.93857
Class 2 - Utilities	56.53246	58.32505
Class 6 - Business/Other	17.14226	17.57517

**LEQ'Á:MEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 14, 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 Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Expenditure Law, 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 *Leq'á:mel First Nation Property Assessment Law, 2009*;

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

“First Nation” means the Leq'á:mel First Nation, being a band named in the schedule to the Act;

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

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

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

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

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

“Taxation Law” means the *Leq'á:mel First Nation Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the budget year beginning April 1st 2013, and ending March 31st 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

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

(b) All of Part 2 of the Schedule except for sections 4.

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

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2013, at Deroche, in the Province of British Columbia.

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

signed Alice Thompson
Chief, Alice Thompson

signed Daniel Kelly
Councillor Daniel Kelly

signed Darrel McKamey
Councillor Darrel McKamey

signed Mike Kelly
Councillor Mike Kelly

signed Shawn Gabriel
Councillor Shawn Gabriel

signed Barb Leggat
Councillor Barb Leggat

signed Justin Laslo
Councillor Justin Laslo

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$140,014.
TOTAL REVENUES	\$140,014.

EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 30,000.
b. Other General Government	\$ 16,000.
2. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$ 25,000.
3. Payments to Other Governments	
a. Fraser Valley Regional District	\$ 18,682.
b. Nicomen Island Improvements	\$ 8,594.
4. Grants:	
a. Home owner grant equivalents:	\$ 40,075.
5. Contingency Amounts	\$ 1,663.
TOTAL EXPENDITURES	\$140,014.
BALANCE	\$ 0

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

- 1) Fraser Valley Regional District for E9-1-1, Fire, Search and Rescue, Street Lighting, Regional Parks, Weed/Mosquito Control, Library and Hospital Services for; \$18,682
- 2) Nicomen Island Improvement District Dyking and Drainage; \$8,594

**LEQ'Á:MEL FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective June 14, 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 Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Rates Law, 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 *Leq'á:mel First Nation Property Assessment Law, 2009*;

“First Nation” means the Leq'á:mel First Nation, being a band named in the schedule to the Act;

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

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

“Taxation Law” means the *Leq'á:mel First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2013, at Deroche, in the Province of British Columbia.

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

signed Alice Thompson
Chief, Alice Thompson

signed Daniel Kelly
Councillor Daniel Kelly

signed Darrel McKamey
Councillor Darrel McKamey

signed Mike Kelly
Councillor Mike Kelly

signed Shawn Gabriel
Councillor Shawn Gabriel

signed Barb Leggat
Councillor Barb Leggat

signed Justin Laslo
Councillor Justin Laslo

SCHEDULE
2013 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE.
Class 1 - Residential	5.0262
Class 2 - Utilities	26.4245
Class 9 - Farm	9.7505
Class 10 - Regulated Rate, CPR R/W	19.1429

**LOWER KOOTENAY INDIAN BAND
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 27, 2013]

WHEREAS:

A. Pursuant to section 5 of the *First Nation 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 Lower Kootenay Indian Band has made a property assessment law and a property taxation law;

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

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

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

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Expenditure Law, 2013*.

2. In this Law:

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

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

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

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

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

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

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

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

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

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

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

“Taxation Law” means the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 7.

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

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

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

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

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

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

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

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

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

<u>PART 1: REVENUES</u>	<u>2013</u>
Property tax and interest for the current fiscal year	50,698.58
TOTAL REVENUES	<u>\$ 50,698.58</u>
<u>PART 2: EXPENDITURES</u>	
1. General Government Expenditures	
General Administrative	26,740.46
2. Protection Services	
Other Protective Services	2,000.00
3. Transportation	
Roads and streets	9,884.56
4. Recreation and Cultural Services	
Recreation	1,756.42
5. Community Development	
Land Rehabilitation	5,040.00
6. Contingency fund	5,000.00
7. Homeowner grant	<u>277.14</u>
TOTAL EXPENDITURES	<u>\$ 50,698.58</u>
BALANCE	\$ 0

**LOWER KOOTENAY INDIAN BAND
ANNUAL RATES LAW, 2013**

[Effective June 27, 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 Lower Kootenay Indian Band has made a property assessment law and a property taxation law; and

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

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

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Rates Law, 2013*.

2. In this Law:

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

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

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

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

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

“Taxation Law” means the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

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

property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of June, 2013, at Creston, in the Province of British Columbia.

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

signed Jason Louie

Chief Jason Louie

Councilor Anne Jimmie

Councilor Anne Jimmie

Councilor Mary Basil

Councilor Mary Basil

signed Robin Louie

Councilor Robin Louie

signed Arlene Basil

Councilor Arlene Basil

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 - Residential	9.3583
Class 2 - Utilities	50.3798
Class 5 - Light Industry	6.6669
Class 6 - Business and Other	4.6096
Class 9 - Farm	17.9718

**MOUNT CURRIE INDIAN BAND
FINANCIAL ADMINISTRATION LAW, 2013**

[Effective date*]

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WHEREAS:

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

B. The Council of the Lil'wat Nation considers it to be in the best interests of the Lil'wat Nation to make a law for such purposes,

NOW THEREFORE the Council of the Lil'wat Nation enacts as follows:

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 28, 2013.

**PART I
CITATION**

Citation

1. This Law may be cited as the *MCIB Financial Administration Law, 2013*.

**PART II
INTERPRETATION AND APPLICATION**

Definitions

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

- “Act” means the *First Nations Fiscal and Statistical Management Act*;
- “annual financial statements” means the annual financial statements of the Líl’wat 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 Líl’wat Nation appointed under section 64;
- “budget” means the annual budget of the Líl’wat Nation that has been approved by the Council;
- “capital project” means the construction, rehabilitation or replacement of the Líl’wat Nation’s tangible capital assets and any other major capital projects in which the Líl’wat Nation or its related bodies are investors;
- “Chair” means the chair of the Finance and Audit Committee appointed under section 12;
- “code” means an Election Code adopted by the Líl’wat Nation under the *Indian Act* or a Land Code;
- “Council” means the Council of the Líl’wat Nation;
- “Councillor” means a member of the Council of the Líl’wat 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 11;

- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the Líl’wat Nation;
- “financial institution” means the FNFA, a bank, or credit union;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Líl’wat Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the Líl’wat Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “fiscal year” means the fiscal year of the Líl’wat Nation set out in section 23;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “FMB standards” means the standards established from time to time by the FMB under the Act;
- “FNFA” means the First Nations Finance Authority established under the Act;
- “FNTC standards” means the standards established from time to time by the First Nations Tax Commission under the Act;
- “GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;
- “immediate family member” means, in relation to an individual, the individual’s spouse, child, sibling, parent, or a child of their spouse;
- “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);
- “Land Code” means a land code adopted by the Líl’wat Nation under the *First Nations Land Management Act*;
- “Leadership Policy” means the Líl’wat Nation Leadership Policy adopted by the Council on July 26, 2011;
- “life-cycle management program” means the program of inspection, review and planning for management of the Líl’wat Nation’s tangible capital assets as described in section 79;
- “Líl’wat Nation” means the Mount Currie Indian Band, being a band named in the schedule to the Act;
- “Líl’wat Nation law” means any law, including any by-law or code, of the Líl’wat

- Nation made by the Council or the membership of the Líl'wat Nation;
- “Líl'wat Nation official” means a current or former Councillor, officer or employee of the Líl'wat Nation;
- “Líl'wat Nation's financial assets” means all money and other financial assets of the Líl'wat Nation;
- “Líl'wat Nation's lands” means all reserves of the Líl'wat Nation within the meaning of the *Indian Act*;
- “Líl'wat Nation's records” means all records of the Líl'wat Nation respecting its governance, management, operations and financial administration;
- “Líl'wat Nation's tangible capital assets” means all non-financial assets of the Líl'wat 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,
 - (d) are not for sale in the ordinary course of operations, and
 - (e) have a historical cost of at least \$25 000;
- “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 Líl'wat 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 24;
- “natural resources” means any material on or under the Líl'wat Nation's lands in their natural state which when extracted has economic value;
- “officer” means the senior administrator, senior financial officer, tax administrator and any other employee of the Líl'wat Nation designated by the Council as an officer;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;
- “related body” means
- (a) any agency of the Líl'wat Nation,
 - (b) any corporation in which the Líl'wat Nation has a material interest or that is controlled by the Líl'wat Nation,

(c) any partnership in which the Líl'wat Nation or another related body of the Líl'wat Nation is a partner, or

(d) a trust of the Líl'wat Nation;

“replacement” includes substitution, in whole or in part, with another of the Líl'wat Nation's tangible capital assets.

“senior financial officer” means the person appointed senior financial officer under section 18;

“senior administrator” means the person appointed senior administrator under section 17;

“special purpose report” means a report described in subsection 63(3);

“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 Líl'wat 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) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

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

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

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

(c) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

(d) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

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

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as

they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

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

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the Líl'wat Nation community centre, and on the Líl'wat Nation's website.

(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 seven (7) 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 Líl'wat Nation law, other than a Land Code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

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

Scope and Application

7. This Law applies to the financial administration of the Líl'wat 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 Líl'wat 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 Líl'wat 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 Líl'wat Nation; and
- (d) the approval of borrowing of the Líl'wat Nation.

(3) The Council must take all reasonable steps to ensure that the Líl'wat Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Líl'wat 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 Líl'wat Nation.

(2) For clarity, Council policies, procedures and directions are not valid unless they have been approved by a quorum of the Council at a duly convened meeting, with the approval recorded in the minutes.

(3) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Líl'wat Nation assets.

(4) The Council must establish policies and procedures respecting the avoidance and mitigation of conflicts of interest including the following:

- (a) defining the private interests of Councillors, officers, employees, committee members, contractors and agents that could result in a conflict of interest;
- (b) requiring the disclosure of actual or potential conflicts of interest as they arise and keeping of records of such disclosures;
- (c) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;

(d) prohibiting any person referred to in paragraph (a) who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of Councillors are to be addressed.

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

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

(7) 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 Líl'wat Nation to a Councillor and to each of the dependents of the Councillor;

(b) any contracts between the Líl'wat Nation and a Councillor and between the Líl'wat 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 Líl'wat Nation to the senior administrator and to each of the dependents of the senior administrator; and

(d) any contracts between the Líl'wat Nation and the senior administrator and between the Líl'wat Nation and a dependent of the senior administrator for the supply of goods or services, including a general description of the nature of the contracts.

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

(a) in common by all members of the Líl'wat Nation;

(b) under a program or service universally accessible to all members of the Líl'wat 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**Committee Established**

11.(1) The Finance and Audit Committee of the Líl'wat Nation is established to provide the Council with advice and recommendations in order to support the Council's decision-making process respecting the financial administration of the Líl'wat Nation.

(2) The Council must appoint not less than three (3) members of the Finance and Audit 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 Líl'wat Nation government that could, in the opinion of the Council, reasonably interfere with the individual's exercise of independent judgment as a member of the Finance and Audit Committee;

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

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

(i) an individual who is an employee of the Líl'wat Nation,

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

(iii) an individual who has a direct or indirect relationship with the Líl'wat Nation by which the individual may accept any consulting, advisory, or other compensatory fee paid by the Líl'wat Nation to the individual (other than remuneration paid for acting in their capacity as a Councillor or as a member of any committee or as fixed retirement compensation), to a 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 Líl'wat Nation or to a related body of the Líl'wat 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 their responsibilities as a member of the Finance and Audit Committee regardless of the individual's relationship with the Líl'wat Nation, and

(ii) the appointment of the individual to the Finance and Audit Committee is considered to be in the best interests of the Líl'wat Nation and its members.

(5) At least two (2) of the Finance and Audit Committee members must be Councillors.

(6) Subject to subsection (7), the Finance and Audit Committee members must be appointed to hold office for staggered terms as follows:

(a) Councillor members must be appointed to the Finance and Audit Committee for terms of not less than three (3) complete fiscal years, as soon as practicable following their election to the Council, and must serve to the end of their Council term; and

(b) non-Councillor members must be appointed to the Finance and Audit Committee in non-election years, at a point that is half-way between elections, and must serve four-year terms.

(7) A Finance and Audit Committee member may be removed from office by the Council if

(a) the member has unexcused absences from three (3) scheduled meetings of the Finance and Audit Committee;

(b) in the case of a Councillor member of the Finance and Audit Committee, the member is not re-elected to the Council;

(c) the member is convicted of a criminal offence related to theft, fraud, corruption, or breach of trust;

(d) the member is in breach of this Law, the Act, or policies, procedures or directions of the Council; or

(e) the Chair recommends removal.

Chair and Vice-chair

12. (1) The Council must appoint a chair and a vice-chair of the Finance and Audit Committee, one of whom must be a Councillor.

(2) If the Council appoints a non-Councillor as chair of the Finance and Audit Committee,

(a) the Council must send to the Chair notices and agendas of all Council meetings,

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

(c) the Chair may attend and speak at Council meetings.

Committee Procedures

13.(1) The quorum of the Finance and Audit Committee is fifty percent (50%) of the total number of Finance and Audit Committee members, including at least one (1) Councillor.

(2) Except where a Finance and Audit Committee member is not permitted to participate in a decision because of a conflict of interest, every Finance and Audit Committee member has one (1) vote in all Finance and Audit Committee decisions.

(3) In the event of a tie vote in the Finance and Audit Committee, the Chair may cast a second tie-breaking vote.

(4) Subject to subsection (5), the senior administrator and the senior financial officer must be notified of all Finance and Audit Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior administrator or the senior financial officer may be excluded from all or any part of a Finance and Audit Committee meeting by a recorded vote if

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

(b) it is a meeting with the auditor.

(6) The Finance and Audit Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Finance and Audit Committee; and

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

(7) The Finance and Audit Committee must provide minutes of its meetings to the Council, together with a briefing note, and must report to the Council on the substance of each Finance and Audit Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Finance and Audit Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior administrator, the Finance and Audit Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Finance and Audit Committee must carry out the following activities in respect of the financial administration of the Líl'wat Nation:

- (a) review, and recommend to the Council for approval, short-, medium- and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities, and
 - (iii) 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 Líl'wat 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 Finance and Audit Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Líl'wat Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

15. The Finance and Audit Committee must carry out the following audit activities in respect of the financial administration of the Líl'wat 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 benefits of the Councillors, officers and employees of the Líl'wat 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 91 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 Finance and Audit Committee.

Council Assigned Responsibilities

16. The Council may assign to the Finance and Audit Committee the following activities in respect of the financial administration of the Líl'wat Nation:

- (a) developing, and recommending to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) preparing, and recommending to the Council for approval, cash management plans;
- (c) reviewing and reporting to the Council on the financial content of any Líl'wat Nation reports;
- (d) reviewing, monitoring and reporting to the Council on the appropriateness of the Líl'wat Nation's accounting and financial reporting systems, policies and practices;
- (e) reviewing, and recommending to the Council for approval, any proposed significant changes in the Líl'wat Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) monitoring the collection and receipt of the Líl'wat Nation's financial assets, including debts owed to the Líl'wat Nation;
- (g) reviewing and reporting to the Council on the Líl'wat Nation's risk management policies and control and information systems and, where appropriate, recommending improvements to the Council;
- (h) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Council;
- (i) monitoring compliance with the legal obligations of the Líl'wat Nation, including legislative, regulatory and contractual obligations, and reporting to the Council;
- (j) reviewing and reporting to the Council on the adequacy of financial administration personnel and resources;
- (k) reviewing, monitoring and reporting to the Council on the adequacy and appropriateness of the Líl'wat Nation's insurance coverage respecting significant Líl'wat Nation risks; and
- (l) reviewing, monitoring and reporting to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Administrator

17.(1) The Council must appoint a person as senior administrator of the Líl'wat Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Líl'wat Nation, including the following duties related to the financial administration system:

- (a) developing and recommending to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Líl'wat Nation;
- (b) preparing and recommending to the Council for approval, descriptions of the powers, duties and functions of all employees of the Líl'wat Nation;
- (c) hiring the employees of the Líl'wat Nation, as the senior administrator considers necessary, and setting the terms and conditions of their employment;
- (d) overseeing, supervising and directing the activities of all officers and employees of the Líl'wat Nation;
- (e) recommending to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls;
- (f) overseeing and administering the contracts of the Líl'wat Nation;
- (g) preparing, recommending to the Council and maintaining and revising as necessary the organization chart referred to in section 20;
- (h) working together with the senior financial officer, preparing the short-, medium- and long-term plans, projections and priorities referred to in subsection 14(1);
- (i) working together with the senior financial officer, identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;
- (j) working together with the senior financial officer, monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (i) taking into consideration the cost of implementing those controls;
- (k) overseeing the strategic planning process;
- (l) overseeing the financial administration system, including ensuring that the Council and the Finance and Audit Committee receive financial reports in accordance with this Law;
- (m) performing any other duties of the senior administrator under this Law; and
- (n) carrying out any other activities specified by the Council that are not

contrary to the Act or inconsistent with the senior administrator's duties specified in this Law.

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

- (a) to an officer or employee of the Líl'wat Nation; and
- (b) with the approval of the Council, to a contractor or agent of the Líl'wat Nation.

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

Senior Financial Officer

18.(1) The Council must appoint a person as senior financial officer of the Líl'wat Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior administrator, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the Líl'wat Nation, including the following duties:

- (a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) administering and maintaining the accounts of the Líl'wat Nation;
- (c) working together with the tax administrator, administering and maintaining the local revenue account;
- (d) working together with the tax administrator, preparing the draft annual budgets and any draft amendments to the component of the annual budget respecting the Líl'wat Nation's local revenue account;
- (e) preparing the monthly financial information required in section 61, the quarterly financial statements required in section 62 and the draft annual financial statements required in section 63;
- (f) preparing the financial components of reports to the Council;
- (g) working together with the senior administrator, preparing the short-, medium- and long-term plans, projections and priorities referred to in subsection 14(1);
- (h) working together with the senior administrator, identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;
- (i) working together with the senior administrator, monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (h) taking into consideration the cost of implementing those controls;

- (j) actively monitoring compliance with any agreements and funding arrangements entered into by the Líl'wat Nation;
- (k) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;
- (l) administering and supervising the maintenance of the records of all receipts and expenditures of the Líl'wat Nation to facilitate the annual audit;
- (m) actively monitoring compliance with the Act, this Law, any other applicable Líl'wat Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Líl'wat Nation, other than those matters that are the responsibility of the tax administrator under this Law, another Líl'wat Nation law or the Act;
- (n) preparing or providing any documentation and financial information required by the Council or the Finance and Audit Committee to discharge their responsibilities;
- (o) evaluating the financial administration systems of the Líl'wat Nation and recommending improvements;
- (p) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed;
- (q) developing and recommending procedures for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;
- (r) performing any other duties of the senior financial officer under this Law; and
- (s) carrying out any other activities specified by the senior administrator 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 administrator, 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 Líl'wat Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) The tax administrator reports to the senior administrator in respect of the performance of any of the tax administrator's duties or functions under this Law, including the following duties:

- (a) working together with the senior financial officer, administering and maintaining the local revenue account; and
- (b) working together with the senior financial officer, preparing the draft

annual budgets and any draft amendments to the component of the annual budget respecting the Líl'wat Nation's local revenue account.

(2) With the approval of the senior administrator, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the Líl'wat Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart that sets out the governance, management, and administrative systems of the Líl'wat Nation, including Council, Finance and Audit Committee, officer and employee positions; lines of authority; roles and responsibilities; programs and activities; and the linkages between them.

(2) On request, the senior administrator must make available to a Councillor, a member of the Finance and Audit Committee, a member of a Council committee, an officer, employee or contractor or agent of the Líl'wat Nation and a member of the Líl'wat Nation, a copy of the organization chart under subsection (1).

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the Líl'wat Nation, a Councillor must

- (a) comply with this Law, the Act, any other applicable Líl'wat Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the Líl'wat 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 policies and procedures established by the Council for the avoidance and mitigation of those conflicts, including annual 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 may

- (a) remove the Councillor from their portfolio;
- (b) withhold the Councillor's honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes; and
- (d) take any other appropriate action authorized under the Leadership Policy or an Election Code.

Conduct of Officers, Employees, and Contractors

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the Líl'wat Nation;
- (b) a person acting under the delegated authority of the Council or the Líl'wat Nation; or
- (c) a member of a committee of the Council or the Líl'wat Nation who is not a Councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the Líl'wat Nation, that person must

- (a) comply with this Law, the Act, any other applicable Líl'wat 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 policies and procedures established by the Council for the avoidance and mitigation of those conflicts, including to disclose soon as practicable any circumstances which could result in a conflict of interest.

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

- (a) the terms of employment or appointment of every officer or employee of the Líl'wat Nation;
- (b) the terms of every contract of a contractor of the Líl'wat 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 Líl'wat 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

23. The fiscal year of the Líl'wat Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. On or before 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, operating activities and payments for all other purposes;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account and from other restricted accounts;
- (f) shows all categories of restricted cash;
- (g) includes a five-year cash-flow projection; and
- (h) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the Líl'wat 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 surplus or authorized deficit and the application of year-end surplus.

(2) If the Líl'wat Nation has a Land Code in force, then the revenue category of moneys derived from the Líl'wat 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 Líl'wat Nation's lands.

Budget and Planning Process Schedule

26.(1) On or before February 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 28 of each year, the Finance and Audit Committee must review

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

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

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

(4) On or before June 15 of each year, the senior financial officer, in consultation with the tax administrator, must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the Líl'wat 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 Líl'wat Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) On or before July 31 of each year, the Council must approve the amendment of the component of the annual budget respecting the Líl'wat Nation's local revenue account.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the Líl'wat 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 Líl'wat Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the Líl'wat Nation must not be changed without the approval of the Council.

(2) Subject to subsection 26(6) and section 35, unless there is a substantial change in the forecasted revenues or expenses of the Líl'wat Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Líl'wat Nation.

Local Revenue Account Budget Requirements

29. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

DIVISION 2 - Financial Institution Accounts**Financial Institution Accounts**

30.(1) No account may be opened for the receipt and deposit of money of the Líl'wat Nation unless the account is

- (a) in the Líl'wat Nation's legal name;
- (b) opened in a financial institution; and
- (c) authorized by any two (2) of the following persons:
 - (i) a Councillor with signing authority,
 - (ii) the senior administrator, and
 - (iii) the senior financial officer.

(2) The Líl'wat 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) or (c);
- (b) a local revenue account for money from local revenues; and
- (c) a tangible capital asset reserve account for money set aside for purposes of section 77.

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

Accounts Management

31.(1) The senior financial officer must exercise due diligence to ensure the safekeeping of all money received by the Líl'wat Nation.

- (2) The senior financial officer must exercise due diligence to ensure that
 - (a) all money received by the Líl'wat Nation is deposited, as soon as practicable, into the accounts described in section 30; and
 - (b) no payment from an account described in section 30 is authorized unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(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

33. The Líl'wat Nation must not enter into an agreement or undertaking that requires the Líl'wat Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(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

35.(1) The senior administrator may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Líl'wat Nation law.

(2) 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.

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

Appropriations

36.(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 Líl'wat Nation in relation to an appropriation must not exceed the amount specified in the budget for the Líl'wat Nation for that appropriation.

Payments after Fiscal Year-end

37.(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

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

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

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

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

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

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

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

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

(8) Subject to subsection (7), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

DIVISION 4 - General Matters

Advances

39.(1) The senior administrator 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.

Deposit Money

40. Money received by the Líl'wat Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with the agreement under which the deposit has been paid.

Write Off of Debts

41. All or part of a debt or obligation owed to the Líl'wat 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.

Cash Management

42. The Council must establish policies or procedures or give directions respecting effective cash management, including in regard to

- (a) holdbacks;
- (b) interest;
- (c) refunds; and
- (d) year-end surpluses.

DIVISION 5 - Borrowing

Limitations on Borrowing

43.(1) Except as specifically authorized in this Law or in a local revenue law, or in accordance with a policy made by the Council, the Líl'wat Nation must not borrow money or grant security.

(2) Subject to this Law, if the Líl'wat 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 Líl'wat 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

44.(1) The Líl'wat 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 Líl'wat 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 Líl'wat 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 Líl'wat Nation.

Financial Agreements

45.(1) The Líl'wat Nation may enter into agreements in the name of the Líl'wat Nation:

(a) for the purpose of efficient management of the Líl'wat 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 Líl'wat 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 Líl'wat Nation.

Borrowing for Authorized Expenditures

46.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Líl'wat 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

47.(1) If the Líl'wat Nation becomes a borrowing member, then it may only obtain long-term financing secured by property tax revenues from the FNFA as permitted under its local revenue law and the Act.

(2) Money borrowed under subsection (1) may only be used for the purposes permitted under the Act.

Borrowing for Repayment of Debts

48. Subject to this Law and a local revenue law, the Líl'wat Nation may borrow

money that is required for the repayment or refinancing of any debt of the Líl'wat Nation, other than a debt in relation to money borrowed under subsection 46(1).

Use of Borrowed Money

49.(1) Subject to this section and any local revenue law, money borrowed by the Líl'wat 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 Líl'wat Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 55(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

50. A security granted by the Líl'wat Nation must be approved by the Council and signed by a Councillor designated by the Council and by the senior administrator or the senior financial officer.

Operational Controls

51. 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 Líl'wat Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

52.(1) Subject to subsections (2) and (3), the Líl'wat Nation must not

- (a) carry on business as a proprietor; or
- (b) acquire an interest in a partnership as a general partner.

(2) The Líl'wat Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of Líl'wat 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 Líl'wat Nation's lands or lands owned in fee simple by or in trust for the Líl'wat Nation, or
 - (ii) any other property of the Líl'wat Nation.

(3) The Líl'wat 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 Líl'wat Nation; or
- (b) do not otherwise expose the Líl'wat 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

53.(1) Before the Council may authorize a guarantee, the senior financial officer must prepare, and the Council must consider, a report identifying any risks associated with giving the guarantee and assessing the ability of the Líl'wat Nation to honour the guarantee should it be required to do so.

(2) The Líl'wat Nation must not give an indemnity unless it is

(a) authorized under section 90;

(b) necessary and incidental to and included in another agreement to which the Líl'wat Nation is a party; or

(c) in relation to a security granted by the Líl'wat Nation that is authorized under this Law or another Líl'wat Nation law.

(3) Notwithstanding subsections (1) and (2), the Líl'wat Nation must not give a guarantee or indemnity unless the guarantee or indemnity has been reviewed by legal counsel for the Líl'wat Nation.

(4) Subject to a resolution described in section 90, 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 Líl'wat 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 Líl'wat Nation.

Authority to Invest

54.(1) Except as specifically authorized in this Law or another Líl'wat Nation law, the Líl'wat Nation must not invest the Líl'wat Nation's financial assets.

(2) If the Líl'wat Nation is authorized in this Law to invest the Líl'wat Nation's financial assets, the Council may authorize the senior financial officer to invest the Líl'wat Nation's financial assets

(a) in accordance with the policies, procedures or directions made by the Council; or

(b) as recommended by the Finance and Audit Committee and specifically approved by the Council.

Approved Investments

55.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested or reinvested by the Líl'wat Nation in one or more of the following:

- (a) securities issued, or guaranteed for principal and interest, by Canada or a province;
- (b) investments guaranteed by a chartered bank;
- (c) deposits in a savings institution, or non-equity or membership shares of a credit union;
- (d) securities issued by the FNFA or by a local, municipal or regional government in Canada;
- (e) any other investments or class of investments prescribed by a regulation under the Act; or
- (f) any other investments specifically authorized under the *Municipal Finance Authority Act*, R.S.B.C. 1996, c. 325 or another act.

(2) If the Líl'wat Nation has established an investment account under section 30, the Líl'wat 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 Líl'wat Nation is a shareholder;
- (b) a trust in which the Líl'wat Nation is a beneficiary;
- (c) a limited partnership in which the Líl'wat Nation is a partner; or
- (d) a member investment program described in section 56.

(3) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in

- (a) securities issued or guaranteed by Canada or a province;
- (b) securities of a local, municipal or regional government in Canada;
- (c) investments guaranteed by a bank, trust company or credit union;
- (d) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union; and
- (e) securities issued by the FNFA.

Permitted Investments in Líl'wat Nation Member Activities

56.(1) The Líl'wat Nation may only make a loan to a member of the Líl'wat Nation or to an entity in which a member of the Líl'wat Nation has an interest if the loan is made from a program of the Líl'wat 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 the Council identifying any risks associated with the program and the costs of administering the program.

- (3) A program referred to in subsection (1) must satisfy the following criteria:
- (a) the program must be universally available to all members of the Líl'wat Nation;
 - (b) the terms and conditions of the program must be published and accessible to all members of the Líl'wat 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

57.(1) If the Líl'wat 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 Líl'wat 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

58. Annually, and more often if necessary, the senior administrator and senior financial officer must

- (a) identify and assess any significant risks to the Líl'wat Nation's financial assets, the Líl'wat Nation's tangible capital assets as defined in Part V and the operations of the Líl'wat Nation; and
- (b) report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in paragraph (a) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

59.(1) After consulting with the Finance and Audit Committee, the senior administrator

(a) must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 58 and any other risks associated with any assets, property or resources under the care or control of the Líl'wat Nation; and

(b) 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.

(2) The Finance and Audit Committee must report to the Council on all insurance coverage procured in accordance with subsection (1).

DIVISION 7 - Financial Reporting

GAAP

60. All accounting practices of the Líl'wat Nation must comply with GAAP.

Monthly Financial Information

61. No more than thirty (30) days following the end of each month, the senior financial officer must prepare and provide to the Council and the Finance and Audit Committee, financial information respecting the financial affairs of the Líl'wat Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

Quarterly Financial Statements

62.(1) No more than forty-five (45) days following the end of each quarter of the fiscal year, the senior financial officer must prepare and provide to the Council and the Finance and Audit Committee, financial statements for the Líl'wat 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) No more than sixty (60) days following the end of each quarter of the fiscal year, 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

63.(1) At the end of each fiscal year the senior financial officer must prepare, and provide to the Finance and Audit Committee and to the Council for review, the annual financial statements of the Líl'wat Nation for that fiscal year

(a) in accordance with GAAP to a standard that is at least comparable to that generally accepted for governments in Canada; and

(b) in a form approved by the Council on the recommendation of the Finance and Audit Committee.

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

- (a) the financial information of the Líl'wat Nation for the fiscal year;
 - (b) the financial information for the local revenue account that is required to meet the FMB standards respecting audit of the local revenue account; and
 - (c) if the Líl'wat Nation has a Land Code in force, the revenue categories for the Líl'wat Nation's lands referred to in subsection 25(2).
- (3) The annual financial statements must include the following special purpose reports:
- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
 - (b) a report setting out the information required in section 10;
 - (c) a report setting out all debts or obligations written off by the Líl'wat Nation;
 - (d) a report setting out the information required in paragraph 56(3)(c);
 - (e) if the Líl'wat Nation has a Land Code in force, a report setting out moneys of the Líl'wat Nation derived from Líl'wat Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Líl'wat Nation lands; and
 - (f) any other report required under the Act or an agreement.

Appointment of Auditor

64.(1) The Líl'wat Nation must appoint an auditor for each fiscal year to hold office until the date the auditor's successor is appointed, subject to subsection (2).

(2) At least every three (3) years, the Líl'wat Nation must put out a request for proposals or request for quotations from potential auditors, and the Finance and Audit Committee must make a recommendation to the Council, taking into consideration input from the senior administrator and senior financial officer.

(3) 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 FMB standards.

(4) To be eligible for appointment as the auditor of the Líl'wat Nation, an auditor must

- (a) be independent of the Líl'wat 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, the Society of Management Accountants of Canada, or their successor organizations, 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 Líl'wat Nation are located.

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

- (a) advise the Líl'wat Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

65.(1) The auditor must conduct an audit of the annual financial statements of the Líl'wat Nation, in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

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

- (3) When conducting the audit, the auditor must provide
 - (a) an audit opinion of the annual financial statements; and
 - (b) an audit opinion or review comments on the special purpose reports referred to in subsection 63(3).

Auditor's Authority

66.(1) To conduct an audit of the annual financial statements of the Líl'wat Nation, the auditor must be given

- (a) access to all records of the Líl'wat Nation for examination or inspection, and copies of these records on request; and
- (b) access to any Councillor, officer, employee, contractor or agent of the Líl'wat 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 Líl'wat 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 they must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Líl'wat 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 Finance and Audit 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

67.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration no 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 no more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

68.(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 Líl'wat Nation,
 - (ii) the Chair,
 - (iii) the senior administrator, and
 - (iv) 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 63(3).

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

(3) The audit report relating to the local revenue account must be available, by appointment during normal business hours, at the principal administrative offices of the Líl'wat Nation, for inspection by

- (a) members of the Líl'wat Nation;

- (b) any person with an interest in, or the right to occupy, possess or use the Líl'wat Nation's lands;
- (c) the FNTC, the FMB and the FNFA; and
- (d) the Minister of Indian Affairs and Northern Development.

Annual Report

69.(1) No more 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 Líl'wat Nation for the previous fiscal year, which report must include

- (a) a description of the services and operations of the Líl'wat Nation;
- (b) a progress report on any established financial objectives and performance measures of the Líl'wat Nation; and
- (c) the audited annual financial statements of the Líl'wat Nation for the previous fiscal year, including special purpose reports.

(2) The annual report referred to in subsection (1) must be

- (a) made available to the members of the Líl'wat Nation at the principal administrative offices of the Líl'wat Nation; and
- (b) provided to the FMB and the FNFA.

DIVISION 8 - Information and Information Technology

Ownership of Records

70.(1) All records that are produced by or on behalf of the Líl'wat Nation or kept, used or received by any person on behalf of the Líl'wat Nation are the property of the Líl'wat 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 Líl'wat Nation.

Operations Manual

71.(1) The senior administrator must prepare and maintain a current operations manual respecting the Líl'wat 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 Líl'wat Nation, subject to reasonable exceptions, including with respect to security, confidentiality, or relevance.

(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 Líl'wat Nation, that part of the operations manual must be made available to the contractor or agent, as appropriate.

Record Keeping and Maintenance

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

(2) The Líl'wat 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 Líl'wat Nation's records.

Local Revenue Account Records

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

Confidentiality of Information

74.(1) No person may be given access to the Líl'wat 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 Líl'wat 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.

(3) All Councillors, Finance and Audit Committee members, committee members, officers, employees, contractors and agents of the Líl'wat Nation must sign a confidentiality agreement.

Information Technology

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

PART V**CAPITAL PROJECTS****Council General Duties**

76. The Council must take reasonable steps to ensure that

(a) the Líl'wat 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 Líl'wat 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 Líl'wat Nation's lands are located.

Tangible Capital Assets Reserve Fund

77. 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

78. At each Finance and Audit Committee meeting, the senior financial officer must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
- (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 81 for every capital project.

Life-cycle Management Program

79.(1) The senior financial officer must ensure that the Líl'wat Nation establishes and keeps current a register of all the Líl'wat 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 October 31 of each year, the senior financial officer must arrange for the inspection and review of the state of each of the Líl'wat 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) maintenance records for all periods up to the date of inspection; and
- (h) property and liability insurance covering the capital asset and its use or operation.

(3) On or before November 30 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 Líl'wat Nation's tangible capital assets for the next fiscal year;
- (b) short- and long-term forecasts of the estimated cost for rehabilitation or replacement of the Líl'wat Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation the Líl'wat 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 Líl'wat 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

80.(1) On or before February 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 79 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before February 15 of each year, the Finance and Audit Committee must review any plans for new construction of the Líl'wat 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

81.(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 Líl'wat Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

82. The senior administrator may retain the services of a professional engineer or other consultant to assist the senior administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

PART VI**BORROWING MEMBER REQUIREMENTS****Compliance with Standards**

83. If the Líl'wat Nation becomes a borrowing member as defined in the Act, then

- (a) the Líl'wat Nation must comply with all applicable FMB standards; and
- (b) if the Council becomes aware that the Líl'wat Nation is not complying with a FMB standard referred to in paragraph (a), the Council must as soon as practicable take the required actions to bring the Líl'wat Nation into compliance with the FMB standard.

PART VII**LAND MANAGEMENT****Obligations**

84. If the Líl'wat Nation has a Land Code in force, then

- (a) the Líl'wat Nation must comply with the *First Nations Land Management Act* and any Land Code made by the Líl'wat Nation as required or permitted under that Act; and
- (b) the Council must establish and implement a policy that provides a method consistent with the requirements of the Land Code for being accountable to members of the Líl'wat Nation for the management of the Líl'wat Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART VIII**MISCELLANEOUS****Policy for Member Information or Involvement**

85.(1) The Council must post a public notice of each Council meeting when each of the following is presented for Council approval:

- (a) the multi-year financial plan;
- (b) the annual budget, including any component of the annual budget respecting the Líl'wat Nation's local revenue account;
- (c) an amendment to the annual budget;
- (d) budget deficits or extraordinary expenditures;
- (e) capital projects;
- (f) borrowing for new capital projects; and
- (g) proposed amendments to this Law.

(2) A notice provided under subsection (1) must state whether and how the members may be involved in the decision under consideration.

Reports of Breaches and Financial Irregularities

86.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the Líl'wat Nation is not authorized by or under this Law or another Líl'wat 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 Líl'wat 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, the Chief, a member of the Finance and Audit Committee, the senior administrator or the senior financial officer.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair, the Chief, a member of the Finance and Audit Committee, the senior administrator or the senior financial officer.

(3) If an officer, employee, contractor or agent of the Líl'wat Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Chair, the Chief, a member of the Finance and Audit Committee, the senior administrator or the senior financial officer.

Inquiry into Report

87.(1) A person to whom a report is made under section 86 must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) A person who receives a report under section 86 may refer the investigation to an independent third party.

(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 Finance and Audit Committee's recommendations, if any.

Protection of Parties

88.(1) All reasonable steps must be taken by the senior administrator, 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 86 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 86 must not be subjected to any form of reprisal by the Líl'wat Nation or by a Councillor, officer, employee, contractor or agent of the Líl'wat Nation as a result of making that report.

(3) The senior administrator and the Chair must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) If a person makes a report under section 86 that is frivolous or vexatious, the Líl'wat Nation may use any legal means available to it to remedy the situation, including taking action in accordance with section 21 or 22.

(5) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 86 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 86; and

(c) concerning the fair treatment of a person against whom a report has been made under section 86.

Liability for Improper Use of Money

89.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the Líl'wat Nation's local revenue law is personally liable to the Líl'wat Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Líl'wat 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 Líl'wat Nation under subsection (1) may be recovered for the Líl'wat Nation by the Líl'wat Nation, a member of the Líl'wat Nation or a person who holds a security under a borrowing made by the Líl'wat Nation.

(4) It is a good defence to any action brought against an officer or employee of the Líl'wat Nation for unauthorized expenditure, investment or use of the Líl'wat Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in their opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

90.(1) Subject to subsection (2), the Council may by resolution indemnify or provide for the indemnification of a named Líl'wat Nation official, a category of Líl'wat Nation official or all Líl'wat Nation officials in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a Líl'wat

signed Dean Nelson
Councillor Dean Nelson

signed Tara Smith
Councillor Tara Smith

Councillor Gregory Joseph Peters

signed Carl Wallace
Councillor Carl Wallace

Councillor Rosemary Stager

**NADLEH WHUT'EN BAND
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 14, 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 Nadleh Whut'en Band duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en Band Annual Expenditure Law, 2013*.

2. In this Law:

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

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

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

“Assessment Law” means the *Nadleh Whut'en Band Property Assessment Law, 2013*;

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

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

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

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

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

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

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

“Taxation Law” means the *Nadleh Whut’ en Band Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is comprised of

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

(b) all of Part 2 of the Schedule except for subsections 4(a) and 5(b)

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of June, 2013, at Nadleh Whut'en, in the Province of British Columbia.

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

<hr/>	signed	<hr/>	Beverly Ketlo
Chief, Martin Louie		Councillor	Beverly Ketlo
<hr/>	signed	<hr/>	Eleanor Lowe
Councillor George George Sr.		Councillor	Eleanor Lowe
signed		<hr/>	Marilyn Janzen
		Councillor	Marilyn Janzen

SCHEDULE**ANNUAL BUDGET AND INTERIM BUDGET****REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 42,349.84
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 51,625.69
TOTAL REVENUES	\$ 93,975.53

EXPENDITURES

1. General Government Expenditures	\$ 23,900.00
a. Executive and Legislative	\$ 4,000.00
b. General Administrative	\$ 15,000.00
c. Other Gen. Government (BCAA and appeals)	\$ 5,900.00
2. Protection Services	\$ 2,200.00
a. Firefighting (service fee/fire hydrants)	\$ 2,200.00
3. Transportation	\$ 17,000.00
a. Roads and Streets	\$ 9,000.00
b. Snow and Ice Removal	\$ 5,000.00
c. Other Transportation (dust control)	\$ 3,000.00
4. Community Development	\$ 22,000.00
a. Beautification Project	\$ 18,000.00
b. Weed Control	\$ 2,000.00
c. 9-1-1 Emergency Telephone Response	\$ 1,000.00
d. Fraser Lake Library	\$ 1,000.00
5. Environmental Health Services	\$ 26,000.00
a. Garbage Waste Collection and Disposal	\$ 1,000.00
b. Sewer System Maintenance	\$ 25,000.00
6. Contingency	\$ 2,875.53
TOTAL EXPENDITURES	\$ 93,975.53
BALANCE	\$ 0

Note: We have a service agreement with the Regional District of Bulkley Nechako in the amount of \$8,500.00 for the provision of Fire, Garbage and 9-1-1 services.

**NADLEH WHUT'EN BAND
ANNUAL RATES LAW, 2013**

[Effective June 14, 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 Nadleh Whut'en Band duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en Band Annual Rates Law, 2013*.

2. In this Law:

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

“Assessment Law” means the *Nadleh Whut'en Band Property Assessment Law, 2013*;

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

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

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

“Taxation Law” means the *Nadleh Whut'en Band Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 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 7th day of June, 2013, at Nadleh Whut'en, in the Province of British Columbia.

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

	signed	Beverly Ketlo
Chief, Martin Louie		Councillor Beverly Ketlo
	signed	Marilyn Janzen
Councillor George George Sr.		Councillor Marilyn Janzen
	signed	Eleanor Lowe
Councillor Eleanor Lowe		

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE IN	
	Improvements	Land
Class 1 - Residential	6.5860	6.3693
Class 2 - Utilities	25.6456	24.8871
Class 4 - Major Industry	18.7909	18.0541
Class 5 - Light Industry	20.8607	20.1239
Class 6 - Business and Other	14.3160	13.7851
Class 7 - Forest Land	9.3057	8.6556
Class 8 - Recreational Property/Non-Profit Organization	6.4279	6.2112
Class 9 - Farm	9.5279	9.3112

**OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 24, 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 Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2013*.

2. In this Law:

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

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

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

“Assessment Law” means the *Osoyoos Indian Band Property Assessment Law, 2009*;

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

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

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

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

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

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

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

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

3. The First Nation’s annual budget for the budget year beginning April 1, 2013 and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is comprised of

- (a) section 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for sections 8, 9, and 10.

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

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

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

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

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

9. Except 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.

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

**2013 ANNUAL
BUDGET**

PART 1: REVENUES

1 Local revenues for current fiscal year:

a. Property Tax	\$1,908,181.00
i. Interest and Penalties (projected)	\$ 13,000.00
ii. Tax Searches	\$ 500.00
TOTAL REVENUES	\$1,921,681.00

PART 2: EXPENDITURES

1 General Government Expenditures

a. Executive and Legislative	\$ 37,500.00
b. General Administrative	\$ 187,761.00
c. Other General Government	\$ 25,000.00
d. BC Assessment	\$ 31,000.00

2 Protection Services

a. Policing	
b. Firefighting	\$ 171,000.00
c. Regulatory Measures	
d. Other Protective Services (Security Patrol)	\$ 75,000.00

3 Transportation

a. Roads and Streets	\$ 150,000.00
b. Snow and Ice Removal	

4 Recreation and Cultural Services

a. Recreation	\$ 70,000.00
b. Culture	\$ 120,000.00
c. Heritage Protection	\$ 140,000.00
d. Other Recreation and Culture	\$ 103,000.00

5 Community Development

a. Community Planning	\$ 50,000.00
b. Economic Development Program	\$ 65,000.00
c. Tourism	\$ 67,000.00

6 Environment Health Services

a. Water Purification and Supply	\$ 100,000.00
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Irrigation System S Okanagan Lands Irrig. District	\$ 61,050.00
e. Other Environmental Services	\$ 75,000.00

7 Other Services

a. Health	\$ 15,000.00
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8 Grants:

a. Home owner grant equivalents:	\$ 70,000.00
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8.1 Contingency Amounts

a.	\$ 135,639.00
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10 Transfers into reserve funds

a.	<u>\$ 172,731.00</u>
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TOTAL EXPENDITURES	<u><u>\$1,921,681.00</u></u>
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BALANCE:	<u><u>\$ -</u></u>
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Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. Municipality of Oliver (water, sewer, fire protection)	\$126,000
b. Municipality of Osoyoos (water, sewer, fire protection)	\$ 45,000

Note: This Budget includes the attached Appendix.

APPENDIX A
Reserve Fund Balances

OIB Taxation Capital Reserve

Beginning balance as of April 1, 2013:	\$	346,027.99
Transfers out		
i	\$	-
Moneys borrowed		
Transfers in		
i Annual exp law	\$	172,731.00
ii Interest	\$	2,774.00
Moneys repaid	\$	-
Ending balance as of March 31, 2014:	\$	<u>521,532.99</u>

**OSOYOOS INDIAN BAND
ANNUAL RATES LAW, 2013**

[Effective: May 24, 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 Osoyoos Indian Band has enacted *Osoyoos Indian Band Property Taxation Law, 2012*, and *Osoyoos Indian Band Property Assessment Law, 2009*, respecting taxation for local purposes on reserve; and

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

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

1. This Law may be cited as the *Osoyoos Indian Band Annual Rates Law, 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 *Osoyoos Indian Band Property Assessment Law, 2009*;

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

“Property Taxation Law” means a law enacted by the First Nation under paragraph 5(1) (a) of the Act;

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

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by:

a. imposing the rates set out in Schedule A upon the assessed value of all taxable property in each property class within Taxation District No. 1; and

b. imposing the rates set out in Schedule B upon the assessed value of all taxable property in each property class within Taxation District No. 2.

4. Notwithstanding section 4, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$ 350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$ 350.00) for the taxation year, except where a residential taxpayer is eligible for the additional home owners grant and the amount of tax levied is less than two hundred and seventy-five dollars, in which case the taxable property shall be taxed at two hundred and seventy-five dollars (\$275.00).

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

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

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

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

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

10. Schedule A and Schedule B attached to this Law form part of and are integral parts of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of May, 2013, at Oliver, in the Province of British Columbia.

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

signed Clarence Louie
Chief Clarence Louie

signed Yvonne Weinert
Councillor Yvonne Weinert

signed Anthony Baptiste
Councillor Anthony Baptiste

signed Sandra Falkus
Councillor Sandra Falkus

signed V. McGinnis
Councillor Veronica McGinnis

signed Theresa Gabriel
Councillor Theresa Gabriel

SCHEDULE A

TAX RATES FOR TAXATION DISTRICT #1 Oliver, BC

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE	
	<u>Land</u>	<u>Improvements</u>
Class 1 – Residential	5.9864	6.346
Class 2 – Utilities	32.2785	34.5869
Class 5 - Light Industry	20.3685	21.2495
Class 6 - Business and Other	14.5672	15.4483
Class 8 - Recreational Property/Non-Profit Organization	6.8023	7.1619
Class 9 - Farm	10.3023	10.6619

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

SCHEDULE B

TAX RATES FOR TAXATION DISTRICT #2 Osoyoos, BC

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE	
	<u>Land</u>	<u>Improvements</u>
Class 1 - Residential	5.5855	5.5981
Class 2 - Utilities	24.8129	24.8570
Class 5 - Light Industry	16.6280	16.6481
Class 6 - Business and Other	11.5308	11.5509
Class 8 - Recreational Property/Non-Profit Organization	6.4014	6.4140
Class 9 - Farm	9.9014	9.9140

**POPKUM FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 31, 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 Popkum First Nation has enacted the *Popkum First Nation Property Assessment By-law*, and the *Popkum First Nation Property Taxation By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*; pursuant to section 145 of that Act; and

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

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

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

1. This Law may be cited as the *Popkum First Nation Annual Expenditure Law, 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 *Popkum First Nation Property Assessment By-law*

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

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

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that

is intended to have effect only until replaced with an annual budget for that budget year;

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

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

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

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

“Taxation Law” means the *Popkum First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014 and ending March 31, 2015 comprised of

- (a) sections 1 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule.

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2013, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of one (1) members of Council.

signed _____ James Murphy
Chief James Murphy

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 28,170.90
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 0
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$ 0
TOTAL REVENUES	\$ 28,170.90

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 13,944.45
b. General Administrative	\$ 13,944.45
c. Other General Government	
2. Contingency Amounts	\$ 282.00
TOTAL EXPENDITURES	\$ 28,170.90

BALANCE **0**

Note: no service agreements and no reserve funds.

**POPKUM FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective May 31, 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 Popkum First Nation has enacted the *Popkum First Nation Property Assessment By-law*, and the *Popkum First Nation Property Taxation By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*; pursuant to section 145 of that Act; and

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

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

1. This Law may be cited as the *Popkum First Nation Annual Rates Law, 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 *Popkum First Nation Property Assessment By-law*;

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

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

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

“Taxation Law” means the *Popkum First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable

property shall be taxed at one hundred dollars (\$100) for the taxation year.

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2013, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of one (1) members of Council.

signed _____ James Murphy
Chief James Murphy

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	0
Class 2 - Utilities	27.1670
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	15.3810
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	0
Class 9 - Farm	9.9626

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

**SHACKAN FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 14, 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 Shackan First Nation duly enacts as follows:

1. This Law may be cited as the *Shackan 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 *Shackan First Nation Property Assessment Law, 2012*;

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

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

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

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

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

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

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

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

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014 and ending March 31, 2015 is comprised of

(a) sections 1 and 2 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

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

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

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

7. 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 6 day of June, 2012, at Merritt, in the Province of British Columbia.

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

 Chief Percy Joe

signed _____ Joan Seymour
 Councillor Joan Seymour

signed _____ Sharon Joe
 Councillor Sharon Joe

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,291.52
TOTAL REVENUES	\$2,291.52

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$2,191.52
c. Other General Government	
2. Contingency Amounts	\$ 100.00
TOTAL EXPENDITURES	\$2,291.52
BALANCE	\$ 0

**SHACKAN FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective June 14, 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 Shackan First Nation duly enacts as follows:

1. This Law may be cited as the *Shackan 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 *Shackan First Nation Property Assessment Law, 2012*;

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

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

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

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 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 6 day of June, 2013, at Merritt, in the Province of British Columbia.

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

Chief Percy Joe

signed _____
Joan Seymour
Councillor Joan Seymour

signed _____
Sharon Joe
Councillor Sharon Joe

1646

STANDARDS, PROCEDURES, AND LAWS UNDER THE FMA
NORMES, PROCÉDURES ET LOIS SOUS LE RÉGIME DE LA LGFPN

SCHEDULE
TAX RATES

PROPERTY CLASS

RATE PER \$1,000
OF ASSESSED VALUE

Class 2 - Utilities

26.6456

**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 31, 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 Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Law, 2013*.

2. In this Law:

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

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

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

“Assessment Law” means the *Shuswap Indian Band Property Assessment Law, 2008*;

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

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

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

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

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

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

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

“Taxation Law” means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2013 and ending March 31, 2014 is attached as Schedule A, and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is attached as Schedule B.

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

5. Expenditures of local revenues must be made only in accordance with this Law.

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

7. 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 Schedules attached to this Law forms part of and are integral to this Law.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2013, at Shuswap reserve, in the Province of British Columbia.

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

signed Paul Sam

Chief Paul Sam

Councillor Barb Cote

signed Alice Sam

Councillor Alice Sam

SCHEDULE A
ANNUAL BUDGET

PART 1: REVENUES

- | | | |
|----|---|---------------|
| 1. | Local revenues for current fiscal year: | |
| a. | Property Tax | \$ 708,987.00 |

TOTAL REVENUES	\$ 708,987.00
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PART 2: EXPENDITURES

- | | | |
|----|----------------------------------|------------|
| 1. | General Government Expenditures | |
| a. | Executive and Legislative-legal | 60,896.00 |
| b. | General Administrative | 231,491.00 |
| c. | Other General Government | 11,000.00 |
| 2. | Protection Services | |
| a. | Policing | |
| b. | Firefighting | 12,500.00 |
| c. | Regulatory Measures | 5,500.00 |
| d. | Other Protective Services | |
| 3. | Transportation | |
| a. | Roads and Streets | 16,000.00 |
| b. | Snow and Ice Removal | 20,500.00 |
| c. | Parking | |
| d. | Public Transit | |
| e. | Other Transportation | |
| 4. | Recreation and Cultural Services | |
| a. | Recreation | 6,500.00 |
| b. | Culture | 11,500.00 |
| c. | Other Recreation and Culture | 11,500.00 |
| 5. | Community Development | |
| a. | Education | 4,000.00 |
| b. | Housing | |
| c. | Planning and Zoning | 42,500.00 |
| d. | Community Planning | 17,000.00 |
| e. | Economic Development Program | |

f. Heritage Protection	9,500.00
g. Agricultural Development	8,000.00
h. Urban Renewal	
i. Beautification	1,500.00
j. Land Rehabilitation	1,000.00
k. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	10,000.00
d. Other Environmental Services	
7. Fiscal Services	
a. Interest Payments to the First Nations Finance Authority	
b. Debt Payments to the First Nations Finance Authority	
c. Other Payments to the First Nations Finance Authority	
d. Other Interest Payments	
e. Other Debt Charges	
f. Other Fiscal Services-CP Rail (anticipated bad debt charges)	41,500.00
g. Debenture Payments	
8. Other Services	
a. Health	6,800.00
b. Social Programs and Assistance	4,500.00
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service-RDEK	55,000.00
9. Taxes Collected for Other Governments	
10. Grants:	
a. Home owner grant equivalents:	49,500.00
11. Contingency Amounts	70,800.00
TOTAL EXPENDITURES	\$ 708,987.00
BALANCE	\$ 0

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

Regional District of East Kootenay	\$ 55,000.00
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SCHEDULE B
INTERIM BUDGET

REVENUES

- | | | |
|----|---|--------------|
| 1. | Local revenues for current fiscal year: | |
| a. | Property Tax | \$709,500.00 |

TOTAL REVENUES	\$709,500.00
-----------------------	---------------------

EXPENDITURES

- | | | |
|----|----------------------------------|------------|
| 1. | General Government Expenditures | |
| a. | Executive and Legislative-legal | 60,712.00 |
| b. | General Administrative | 232,000.00 |
| c. | Other General Government | 11,000.00 |
| 2. | Protection Services | |
| a. | Policing | |
| b. | Firefighting | 12,500.00 |
| c. | Regulatory Measures | 5,500.00 |
| d. | Other Protective Services | |
| 3. | Transportation | |
| a. | Roads and Streets | 16,000.00 |
| b. | Snow and Ice Removal | 20,500.00 |
| c. | Parking | |
| d. | Public Transit | |
| e. | Other Transportation | |
| 4. | Recreation and Cultural Services | |
| a. | Recreation | 6,500.00 |
| b. | Culture | 11,500.00 |
| c. | Other Recreation and Culture | 11,588.00 |
| 5. | Community Development | |
| a. | Education | 4,000.00 |
| b. | Housing | |
| c. | Planning and Zoning | 42,500.00 |
| d. | Community Planning | 17,000.00 |
| e. | Economic Development Program | |

f.	Heritage Protection	9,500.00
g.	Agricultural Development	8,000.00
h.	Urban Renewal	
i.	Beautification	1,500.00
j.	Land Rehabilitation	1,000.00
k.	Other Regional Planning and Development	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	10,000.00
d.	Other Environmental Services	
7.	Fiscal Services	
a.	Interest Payments to the First Nations Finance Authority	
b.	Debt Payments to the First Nations Finance Authority	
c.	Other Payments to the First Nations Finance Authority	
d.	Other Interest Payments	
e.	Other Debt Charges	
f.	Other Fiscal Services-CP Rail	41,500.00
	(anticipated bad debt charges)	
g.	Debenture Payments	
8.	Other Services	
a.	Health	6,800.00
b.	Social Programs and Assistance	4,500.00
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service-RDEK	55,000.00
9.	Taxes Collected for Other Governments	
10.	Grants (anticipated):	
a.	Home owner grant equivalents:	49,500.00
11.	Contingency Amounts	70,900.00
	TOTAL EXPENDITURES	\$ 709,500.00
	BALANCE	\$ 0

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

Regional District of East Kootenay	\$ 55,000.00
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**SHUSWAP INDIAN BAND
ANNUAL RATES LAW, 2013**

[Effective May 31, 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 Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Law, 2013*.

2. In this Law:

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

“Assessment Law” means the *Shuswap Indian Band Property Assessment Law, 2008*;

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

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

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

“Taxation Law” means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2013, at Shuswap Reserve, in the Province of British Columbia.

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

signed Paul Sam
Chief Paul Sam

Councillor Barb Cote

signed Alice Sam
Councillor Alice Sam

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 - Residential	7.5700
Class 2 - Utilities	29.8844
Class 5 - Light Industry	17.6450
Class 6 - Business and Other	13.0680
Class 8 - Recreational Property/Non-Profit Organization	9.5952

**SKAWAHLOOK FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 14, 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 enacted the *Skawahlook First Nation Property Taxation By-law, 2004*, which by-law has deemed to be a property taxation law by section 145 of the Act;

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

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

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

1. This Law may be cited as the *Skawahlook 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 *Skawahlook First Nation Property Assessment By-Law, 2004*;

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

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

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

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

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

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

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

“Taxation Law” means the *Skawahlook First Nation Property Taxation By-Law, 2004*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

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

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

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

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

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

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

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

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 4 day of June, 2013, at Skawahlook First Nation, in the Province of British Columbia.

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

signed Maureen Chapman
Chief Maureen Chapman

signed Debra Schneider
Councillor Debra Schneider

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

- | | | |
|----|---|--------------|
| 1. | Local revenues for current fiscal year: | |
| a. | Property Tax | \$177,536.72 |

TOTAL REVENUES		\$177,536.72
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PART 2: EXPENDITURES

- | | | |
|----|---------------------------------------|------------|
| 1. | General Government Expenditures | |
| a. | General Administrative | 19,000 |
| b. | Other General Government | 111,783.05 |
| 2. | Protection Services | |
| a. | Firefighting | 3,000 |
| 3. | Transportation | |
| a. | Roads and Streets | 1,500 |
| b. | Snow and Ice Removal | 1,500 |
| 4. | Community Development | |
| a. | Economic Development Program | 20,000 |
| 5. | Environment Health Services | |
| a. | Garbage Waste Collection and Disposal | 3,000 |
| 6. | Contingency Amounts | 17,753.67 |

TOTAL EXPENDITURES		\$177,536.72
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BALANCE		\$ 0
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Note: The Skawahlook First Nation has the following service agreements with the District of Kent for Fire Protection in the amount of \$1,500.00

**SKAWAHLOOK FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective June 14, 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 enacted the *Skawahlook First Nation Property Taxation By-law, 2004*, which by-law has been deemed to be a property taxation law by section 145 of the Act;

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

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

1. This Law may be cited as the *Skawahlook 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 *Skawahlook First Nation Property Assessment By-Law, 2004*;

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

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

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

“Taxation Law” means the *Skawahlook First Nation Property Taxation By-Law, 2004*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 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 4 day of June, 2013, at Skawahlook First Nation, in the Province of British Columbia.

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

signed Maureen Chapman
Chief Maureen Chapman

signed Debra Schneider
Councillor Debra Schneider

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 TOTAL ASSESSED VALUE
Class 1 - Residential	7.09916
Class 2 - Utilities	75.14584

**SKEETCHESTN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 14, 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 Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure Law 2013*.

2. In this Law:

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

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

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

“Assessment Law” means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

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

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

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

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

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

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

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

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1 2013, and ending March 31 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

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

(b) all of Part 2 of the Schedule

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

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

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

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of June, 2013, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Ron Ignace

signed _____
Councillor Marshall Gonzales

Councillor Eddy Jules

signed _____
Councillor Darrel Draney

Councillor Terry Deneault

signed _____
Councillor Gabe Jules

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$ 560,950
TOTAL REVENUES		\$ 560,950

PART 2: EXPENDITURES

1.	General Government Expenditures	\$ 286,883
a.	Executive and Legislative	
b.	General Administrative	
c.	Other General Government	
2.	Protection Services	\$ 30,000
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	\$ 49,866
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Community Development	\$ 122,000
a.	Education	
b.	Planning and Zoning	
c.	Community Planning	
d.	Economic Development Program	
e.	Tourism	
f.	Trade and Industry	
g.	Land Rehabilitation and Beautification	
h.	Other Regional Planning and Development	

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

5.	Environment Health Services	\$ 66,000
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Recycling	
	e. Other Environmental Services	
6.	Contingency Amounts	\$ 6,201
	TOTAL EXPENDITURES	\$ 560,950
	BALANCE	\$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

BC Hydro Overhead Street Light Agreement	\$ 4,866
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Note: This Budget includes the one attached Appendix.

Appendix A
Reserve Fund Balances

1. Capital Sinking Fund	
Beginning balance as of April 1, 2013 :	\$ 110,134
Transfers out	
i. to local revenue account:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$
Moneys repaid	\$
Ending balance as of March 31, 2014:	\$ 110,134
2. Program Stabilization Fund	
Beginning balance as of April 1, 2013 :	\$ 269,896
Transfers out	
i. to local revenue account:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$
Moneys repaid	\$
Ending balance as of March 31, 2014:	\$ 269,896

**SKEETCHESTN INDIAN BAND
ANNUAL RATES LAW, 2013**

[Effective June 14, 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 Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Rates Law, 2013*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

“First Nation” means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of June, 2013, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Ron Ignace

signed _____
Marshall Gonzales
Councillor Marshall Gonzales

Councillor Eddy Jules

signed _____
Darrel Draney
Councillor Darrel Draney

Councillor Terry Deneault

signed _____
Gabe Jules
Councillor Gabe Jules

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	5.5720
Class 2 - Utilities	27.3612
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	15.5170
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

**SKOWKALE FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 24, 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 Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale 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 *Skowkale First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skowkale First Nation, being a band named in the schedule to the Act;

“Interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1st 2013, and ending March 31st 2014, is attached as a Schedule to this Law.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) Sections 1 and 2 of Part 1 of the Schedule; and

(b) All of Part 2 of the Schedule except for section 6.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of May 2013, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Willy Hall
Chief Willy Hall

Councillor Gerald Sepass

Councillor Jeffrey Point

signed Jim Archie
Councillor Jim Archie

signed Gordon Hall
Councillor Gordon Hall

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 570,762
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 30,000
TOTAL REVENUES	\$ 600,762

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 60,000
b. Other General Government	\$ 30,000
c. B.C.A.A	\$ 4,515
2. Transportation	
a. Roads and Streets	\$ 10,000.
b. Snow and Ice Removal	\$ 4,000.
3. Community Development	
a. Community Planning	\$ 10,000.
4. Environment Health Services	
a. Sewage Collection and Disposal	\$ 5,000
c. Garbage Waste Collection and Disposal	\$ 5,000
5. Other Services	
a. Other Service	\$ 253,466
6. Grants:	
a. Home owner grant equivalents:	\$ 209,900
7. Contingency Amounts	\$ 8,881
TOTAL EXPENDITURES	\$ 600,762
BALANCE	\$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

- A) City of Chilliwack for General, Protective, Recreation, Culture, Transportation, Dyking and Drainage services; \$253,466.

**SKOWKALE FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective May 24, 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 Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale 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 *Skowkale First Nation Property Assessment Law, 2012*;

“First Nation” means the Skowkale First Nation, being a band named in the schedule to the Act;

“Property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00), the taxable property shall be taxed at one hundred dollars (\$ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of May 2013, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Willy Hall
Chief Willy Hall

Councillor Gerald Sepass

Councillor Jeffrey Point

signed Jim Archie
Councillor Jim Archie

signed Gordon Hall
Councillor Gordon Hall

SCHEDULE
2013 TAX RATES

PRPOPERY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Improvements	Land
Class 1 - Residential	7.72712	7.93867
Class 2 - Utilities	56.53246	58.32505
Class 6 - Business/Other	17.14226	17.57517

**SPLATSIN FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 24, 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 Splatsin First Nation duly enacts as follows:

1. This Law may be cited as the *Splatsin 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 *Splatsin First Nation Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Splatsin 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 *Splatsin First Nation Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014 and ending March 31, 2015 is comprised of

- (a) sections 1 and 2 of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for section 4.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

- (2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May 2013 at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed Wayne M. Christian
Chief Wayne M. Christian

Councillor Ron Christian

signed Agnes Celesta
Councillor Agnes Celesta

signed Reno Lee
Councillor Reno Lee

signed Daniel Joe
Councillor Daniel Joe

signed Lawrence Williams
Councillor Lawrence Williams

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1 - REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$71,010.75
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 0
TOTAL REVENUES	\$71,010.75

PART 2 - EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$35,010.67
2. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$12,000.00
3. Transportation	
a. Snow and Ice Removal	\$ 8,899.00
4. Grants:	
a. Home owner grant equivalents:	\$ 8,000.00
5. Contingency Amounts	\$ 7,101.08
TOTAL EXPENDITURES	\$71,010.75
 BALANCE	 \$ 0

Note: there are no reserve funds, and there are no service agreements.

**SPLATSIN FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective Date: May 24, 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 Splat sin First Nation duly enacts as follows:

1. This Law may be cited as the *Splat sin 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 *Splat sin First Nation Property Assessment Law, 2011*;

“First Nation” means the Splat sin 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 *Splat sin First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May 2013, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed Wayne M. Christian
Chief Wayne M. Christian

Councillor Ron Christian

signed Agnes Celesta
Councillor Agnes Celesta

signed Reno Lee
Councillor Reno Lee

signed Daniel Joe
Councillor Daniel Joe

signed Lawrence Williams
Councillor Lawrence Williams

SCHEDULE
2013 TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	7.5942
Class 2 - Utilities	39.7689
Class 5 - Light Industry	19.0323
Class 6 - Business and Other	7.5061
Class 9 – Farm	8.1714

SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective May 31, 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 Squamish Nation has enacted the *Squamish Real Property Taxation Law* and the *Squamish Real Property Assessment Law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish 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, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Squamish Real Property Assessment Law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Squamish Nation being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squamish Real Property Taxation Law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2013 and ending December 31, 2013 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of, May, 2013, at North Vancouver, in the Province of British Columbia.

A quorum of Squamish Nation Council consists of 8 councillors.

signed _____ Alroy Baker

Alroy Baker
K’etximtn

Deborah Baker

signed _____ Julie Baker

Julie Baker
Sxwélhchaliya

signed _____ Chief Ian Campbell

Chief Ian Campbell
Xàlek/Sekyú Síyam

signed	Carla George		
	Carla George Kwitelut Kwelaw'ikw		Dale Harry Xwa-xwalkn
		signed	Krisandra Jacobs
	Chief Gilbert Jacob KáKelt'n Siyám		Krisandra Jacobs
signed	Byron Joseph	signed	Dennis Joseph
	Bryon Joseph Ts'élkwilem Siyám		Dennis Joseph xwechtáal
signed	Joshua Joseph	signed	Christopher Lewis
	Joshua Joseph Skwetsi7meltxw		Christopher Lewis Syetáxtn
signed	Syexwáliya A. Whonnock	signed	Chief Bill Williams
	Ann Whonnock Syexwáliya		Chief Bill Williams telásemkin Siyám
	Chief Richard Williams Xwélxwelacha Siyám		

**SCHEDULE
ANNUAL BUDGET 2013**

	2013	2014
<u>REVENUES</u>		
1 Local revenues for current fiscal year:		
a. Property Tax	7,778,119	7,778,119
b. Taxation for the Provision of Services		
c. Business Activity Taxes		
2 Development Cost Charges Revenues		
3 Proceeds from borrowing		
4 Accumulated Surplus - Local revenues carried over from the previous fiscal year		
5 Accumulated Deficit - Local revenues carried over from the previous fiscal year		
6 Reserve fund revenues		
7 Squamish Nation Own Source Revenue Contribution	7,881,258	6,738,962
TOTAL REVENUES	<u>15,659,377</u>	<u>14,517,081</u>

<u>EXPENDITURES</u>		
1 General Government Expenditures		
a. Executive and Legislative	1,890,484	1,770,603
b. General Administrative	3,058,386	3,013,531
c. Other General Government	2,442,656	2,514,493
2 Protection Services		
a. Policing		
b. Firefighting		
c. Regulatory Measures		
d. Other Protective Services	46,624	21,039
3 Transportation		
a. Roads and Streets		
b. Snow and Ice Removal		
c. Parking		

d.	Public Transit		
e.	Other Transportation		
4	Recreation and Cultural Services		
a.	Recreation	1,860,189	1,412,083
b.	Culture	539,778	345,6213
c.	Other Recreation and Culture	579,997	404,429
5	Community Development		
a.	Education		
b.	Housing	381,396	375,088
c.	Planning and Zoning	63,622	63,812
d.	Community Planning		
e.	Economic Development Program		
f.	Heritage Protection		
g.	Agricultural Development		
h.	Urban Renewal		
i.	Beautification		
j.	Land Rehabilitation		
k.	Tourism		
l.	Other Regional Planning and Development		
6	Environment Health Services		
a.	Water Purification and Supply		
b.	Sewage Collection and Disposal		
c.	Garbage Waste Collection and Disposal		
d.	Other Environmental Services	793,672	575,769
7	Fiscal Services		
a.	Interest Payments to the First Nations Finance Authority		
b.	Debt Payments to the First Nations Finance Authority		
c.	Other Payments to the First Nations Finance Authority		
d.	Other Interest Payments	1,278,836	1,296,885
e.	Other Debt Charges		
f.	Other Fiscal Services		
g.	Debenture Payments		

8	Other Services		
	a. Health		
	b. Social Programs and Assistance		
	c. Trade and Industry		
	d. Other Service – Purchased Local Government Services	2,224,836	2,224,836
9	Taxes Collected for Other Governments		
10	Grants		
	a. Home Owners Grants (Budget Amount)	48,900	48,900
11	Contingency Amounts	450,000	450,000
12	Transfers into reserve funds		
	TOTAL EXPENDITURES	15,659,377	14,517,081
	<u>BALANCE</u>	<u>0</u>	<u>0</u>

Note: The First Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver. They provide services to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

**SQUAMISH NATION
ANNUAL RATES LAW, 2013**

[Effective May 31, 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 Squamish Nation has enacted the *Squamish Real Property Taxation Law* and the *Squamish Real Assessment Bylaw*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish 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 *Squamish Real Property Assessment Law*,

“First Nation” means the Squamish Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squamish Real Property Taxation Law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of, May, 2013, at North Vancouver, in the Province of British Columbia.

signed	Alroy Baker		
	Alroy Baker K'etximtn		Deborah Baker
signed	Julie Baker	signed	Chief Ian Campbell
	Julie Baker Sxwélhchaliya		Chief Ian Campbell Xàlek/Sekyú Siyám
signed	Carla George		
	Carla George Kwitelut Kwelaw'ikw		Dale Harry Xwa-xwalkn
	Chief Gilbert Jacob KáKeltl Siyám	signed	Krisandra Jacobs
			Krisandra Jacobs
signed	Byron Joseph	signed	Dennis Joseph
	Bryon Joseph Ts'élkwilem Siyám		Dennis Joseph xwechtàal

signed Joshua Joseph

Joshua Joseph
Skwetsi7meltxw

signed Syexwáliya A. Whonnock

Ann Whonnock
Syexwáliya

signed Christopher Lewis

Christopher Lewis
Syetáxtn

signed Chief Bill Williams

Chief Bill Williams
telálsemkín Síyam

Chief Richard Williams
Xwélxwelacha Síyam

SQUAMISH NATION TAX RATES 2013

	Capilano	Mission	Seymour	Squamish
Class 1	3.30696	4.3831	64.30190	6.959800
Class 2	26.68882	57.46130	57.45728	55.788300
Class 3				
Class 4	23.04812	40.72614	42.23204	35.452200
Class 5	26.86832	21.62400	17.43628	29.598100
Class 6	12.25166	16.63831	16.62269	20.128300
Class 8	10.67686	7.04376	9.92374	9.108000

**SQUIALA FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 31, 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 in 2005 made a property assessment by-law and a property taxation by-law further to Section 83 of the *Indian Act*, which by-laws deemed further to section 145 of the *First Nations Fiscal Management Act* to be property taxation laws; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Squiala First Nation duly enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Expenditure Law, 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 *Squiala First Nation Assessment By-law, 2005*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Squiala First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squiala First Nation Taxation By-law, 2005*.

3. The First Nation’s annual budget for the budget year beginning April 1st, 2013, and ending March 31st, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1st, 2014, and ending March 31st, 2015 comprised of

(a) sections 1 and 2 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of May, 2013, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed David Jimmie
Chief David Jimmie

Councillor Allen Jimmie

signed Stephen Jimmie
Councillor Stephen Jimmie

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,476,449.00
b. Taxation for the Provision of Services	
i.	\$
ii.	\$
c. Business Activity Taxes	
i.	\$
ii.	\$
2. Development Cost Charges Revenues	
i.	\$
ii.	\$
3. Proceeds from borrowing	
i.	\$
ii.	\$
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
6. Reserve fund	
i.	\$
ii.	\$
7. Moneys borrowed from reserve funds	
i.	\$
ii.	\$
TOTAL REVENUES	\$1,476,449.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 100,000.00
b. General Administrative	\$ 150,000.00

- c. Other General Government
- 2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
- 3. Transportation
 - a. Roads and Streets \$ 20,000.00
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation \$ 30,000.00
- 4. Recreation and Cultural Services
 - a. Recreation \$ 20,000.00
 - b. Culture \$ 20,000.00
 - c. Heritage Protection
 - d. Other Recreation and Culture
- 5. Community Development
 - a. Education \$ 90,000.00
 - b. Planning and Zoning
 - c. Community Planning \$ 30,000.00
 - d. Economic Development Program \$ 150,000.00
 - e. Tourism
 - f. Trade and Industry
 - g. Land Rehabilitation and Beautification
 - h. Other Regional Planning and Development
- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal \$ 10,000.00
 - c. Garbage Waste Collection and Disposal \$ 60,000.00
 - d. Recycling
 - e. Other Environmental Services

7.	Fiscal Services	
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	
	a. Health	\$ 50,000.00
	b. Social Programs and Assistance	
	c. Agriculture	
	d. Education	\$ 52,455.00
	e. Other Service	\$ 668,994.00
9.	Taxes Collected for Other Governments	
10.	Grants:	
	a. Home owner grant equivalents:	
	b. Other grants:	
	i.	\$
	ii.	\$
	iii.	\$
11.	Contingency Amounts	\$ 25,000.00
12.	Transfers into reserve funds	
	a.	\$
	b.	\$
13.	Repayment of moneys borrowed from reserve funds	
	a.	\$
	b.	\$
	TOTAL EXPENDITURES	\$1,476,449.00
	BALANCE	\$ 0.00

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a.	City of Chilliwack for Municipal Services	\$668,994.00
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**SQUIALA FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective May 31, 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 in 2005 made a property assessment by-law and a property taxation by-law further to section 83 of the *Indian Act*, which by-laws have been deemed further to section 145 of the *First Nations Fiscal Management Act* to be property taxation laws; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squiala First Nation duly enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Rates Law, 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 *Squiala First Nation Assessment By-law, 2005*;

“First Nation” means the Squiala First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squiala First Nation Taxation By-law, 2005*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 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 17th day of May, 2013, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of TWO (2) members of Council.

signed David Jimmie
Chief David Jimmie

Councillor Allen Jimmie

signed Stephen Jimmie
Councillor Stephen Jimmie

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER THOUSAND OF ASSESSED VALUE
Class 1 - Residential	
Class 2 - Utilities	56.53246
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	17.14226
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

**SQUIALA FIRST NATION
FINANCIAL ADMINISTRATION LAW**

[Effective date*]

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FINANCIAL ADMINISTRATION LAW

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 Squiala First Nation considers it to be in the best interests of the first nation to make a law for such purposes; and

C. Amendments to the Squiala First Nation Land Code, dated for reference July 20, 2007, are required to enable this law to come into force and to replace requirements in Parts 5 and 6 of the Squiala First Nation Land Code for accountability to members of Squiala First Nation for management of monies derived from Squiala First Nation Land and for conflict of interest rules with respect to management of Squiala First Nation Land, required by paragraphs 6(1)(e) and (h) of the *First Nations Land Management Act*, S.C. 1999, c. 24; and

D. The Council intends to convene a Meeting of Members and recommend the approval of the amendments referred to in Clause C in accordance with section

13 and subsection 44.1 of the Squiala First Nation Land Code.

NOW THEREFORE the Council of the Squiala First Nation enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Squiala First Nation Financial Administration Law, 2013*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this law:

- “Act” means the *First Nations Fiscal and Statistical Management Act*;
- “annual financial statements” means the annual financial statements of the Squiala 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 Squiala First Nation appointed under section 72;
- “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 Squiala First Nation that has been approved by the Council;
- “Chief” means the Chief Councillor of the Council of the Squiala First Nation;
- “Chief Executive Officer” or “CEO” means the person hired as CEO under section 18;
- “Chief Financial Officer” or “CFO” means the person hired as CFO under section 19;
- “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 Chief and Council of the Squiala First Nation;
- “Councillor” means a member of the Council of the Squiala 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 Squiala 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 Squiala First Nation's financial statements;

"financial records" means all records respecting the financial administration of the Squiala First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"fiscal year" means the fiscal year of the Squiala First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"Land Code" means the Squiala First Nation Land Code adopted by the Squiala First Nation under the *First Nations Land Management Act* dated for reference July 20, 2007;

"Land Code Amendments" means the repeal and replacement of sections 18, 20, 21, 22, subsections 19.1 – 19.13 and subparagraphs 25.4(b) and (f) of the Land Code with the following subsections:

"18.1 Conflicts of interest with respect to the management of Squiala First Nation Land will be governed by the rules set out in Schedule "A" of the *Squiala First Nation Financial Administration Law, 2013*; and

19.1 The management of monies derived from Squiala First Nation Land and accountability to Members for the management of those monies will be undertaken in accordance with the *Squiala First Nation Financial Administration Law, 2013*",

such repeal and replacement to occur after the amendments are approved at a Meeting of Members under the Land Code.

- “local revenue account” means the local revenue account referred to in section 14 of the Act;
- “local revenue law” means a local revenue law made by the Squiala First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “member” means a person who is on the Band List as defined under paragraph 1 of the Squiala First Nation Membership Code proclaimed on November 28, 1997, as amended from time to time;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the CEO, CFO, tax administrator, Band Administrator and any other employee of the Squiala First Nation designated by the Council as an officer;
- “officer of the Council” means the chief, the Chairperson 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 Squiala First Nation,
 - (b) any corporation in which the Squiala First Nation has a material interest or that is controlled by the Squiala First Nation,
 - (c) any partnership in which the Squiala First Nation or another related body of the Squiala First Nation is a partner, or
 - (d) a trust of the Squiala First Nation;
- “resolution” means a formal motion moved by a Councillor, seconded by another Councillor and passed by Council;
- “special purpose report” means a report described in subsection 70(4);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least three (3) years in a marriage-like relationship;
- “Squiala First Nation” means the Squiala Indian Band, as represented by its Council, within the meaning of s. 2(1) of the *Indian Act* and a first nation within the meaning of s. 2(1) of the Act;
- “Squiala First Nation’s financial assets” means all money and other financial assets of the Squiala First Nation;
- “Squiala First Nation Land” has the same meaning as in the Land Code;
- “Squiala First Nation Law” means any law, including any Land Code Law, bylaw

or code, of the Squiala First Nation made by the Council or, if applicable, the membership of the Squiala First Nation;

“Squiala First Nation’s records” means all records of the Squiala First Nation respecting its governance, management, operations and financial administration;

“standards” means the standards established from time to time under the Act;

“tangible capital assets” means all non-financial assets of the Squiala First Nation, including land, having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for economic development or 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;

“tax administrator” means the tax administrator appointed under the Squiala First Nation’s local revenue laws if any.

(2) Except as otherwise provided in this law, words and expressions used in this law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this law, the definitions in the *Interpretation Act* apply.

(4) Except as otherwise expressly provided in this law, all references to named enactments in this law are to enactments of the Government of Canada.

Interpretation

3.(1) In this law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) 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”;

(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.

(4) Except as otherwise expressly provided in this law, references to a part, division, section or paragraph number are references to a part, division, section or paragraph number in 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 Squiala First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two (2) events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day;
- (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 a provision of this law and the Land Code, the provision of the Land Code prevails.

(2) If there is a conflict between a provision of this law and another Squiala First Nation Law, other than the Land Code or a local revenue law, the provision of this law prevails.

(3) If there is a conflict between a provision of this law and a provision of the Act, the Act prevails.

(4) 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 Squiala First Nation including the management of monies derived from Squiala First Nation Land.

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 Squiala 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 Squiala 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, vice chairperson and chairperson of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the Squiala First Nation;
- (d) the approval of borrowing of the Squiala First Nation.
- (e) 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 Squiala First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Squiala First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Squiala 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 made under this law and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, 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 Squiala First Nation to a Councillor and each of the dependents of the Councillor;

(b) any contracts between the Squiala First Nation and a Councillor and between the Squiala 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 Squiala First Nation to the CEO and each of the dependents of the CEO;

(d) any contracts between the Squiala First Nation and the CEO and between the Squiala 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,

(b) under a program or service universally accessible to all members on published terms and conditions, or

(c) from a trust arrangement according to the terms of the trust.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Finance and Audit Committee of the Squiala 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 Squiala 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 Squiala First Nation 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 Squiala First Nation,
 - (ii) an individual whose immediate family member is an officer of the Squiala First Nation, and
 - (iii) an individual who has a direct or indirect relationship with the Squiala First Nation by which the individual may accept any consulting, advisory, or other compensatory fee paid by the Squiala 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 Squiala First Nation or to a related body of the Squiala 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 (1) occasion only for a particular individual and the term of appointment of the individual must not be more than three (3) consecutive years; and
 - (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
 - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the Squiala First Nation, and
 - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the Squiala First Nation and its members.
- (5) The Committee must have the following composition:
- (a) subject to subsection (6), at least one (1) of the Committee members must be a Councillor, and

(b) at least one (1) of the Committee members must be a member who is not a Councillor.

(6) If there are five (5) or more Councillors, at least two (2) of the Committee members must be Councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee without the permission of the Chairperson, or

(b) a majority of the members of the Committee recommends removal.

Chairperson and Vice-Chairperson

13.(1) The Council must appoint a Chairperson and a Vice-Chairperson, one (1) of whom must be a Councillor.

(2) If Council appoints a non-Councillor as Chairperson of the Committee,

(a) Council must send to the Chairperson, notices and agendas of all Council meetings,

(b) on request of the Chairperson, Council must provide the Chairperson with any materials or information provided to Council respecting matters before it, and

(c) the Chairperson may attend and speak at Council meetings regarding those matters.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) Councillor.

(2) Unless a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the Chairperson of the Committee may cast a second tie breaking vote.

(4) Subject to subsection (5), the 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) as necessary to conduct the business of the Committee,

(b) in any event, at least once every three (3) months in each fiscal year, and

(c) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the CEO, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Administration Responsibilities

15.(1) The Committee:

(a) must, if directed to do so by Council, carry out the following activities in respect of the financial administration of the Squiala First Nation:

(i) annually develop, with assistance from the CEO and CFO as appropriate, and recommend to the Council for approval, short, medium and long term

(A) strategic plans, projections and priorities,

(B) operational plans, projections and priorities,

(C) business plans, projections and priorities, and

(D) financial plans, projections and priorities;

(ii) review, and make recommendations to Council on, any proposed business or financial agreements or taxation agreements with third parties;

(iii) review, and make recommendations to Council on any proposed laws or bylaws that substantially affect the finances of the Squiala First Nation; and

(b) must carry out the following activities in respect of the financial administration of the Squiala First Nation:

(i) review draft annual budgets and multi-year financial plans and recommend them to the Council for approval;

(ii) on an ongoing basis, monitor the financial performance of the Squiala First Nation against the budget and report any significant variations to the Council;

(iii) review the quarterly financial statements and recommend them to the Council for approval; and

(iv) perform any other responsibilities of the Committee under this law.

(2) The Committee may, and if requested by Council, must make a report or recommendations to the Council on any matter respecting the financial administration of the Squiala First Nation that is not otherwise specified to be its responsibility under this law.

(3) Unless otherwise provided in this law or another Squiala First Nation Law, the role of the Committee is to provide Council with advice and recommendations to support its decision-making role, and the Committee does not have authority to make decisions binding on Council.

Audit Responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the Squiala 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 recommendation to the Council on, the planning, conduct and results of audit activities;
- (d) review, and make recommendations to the Council, on the audited and unaudited annual financial statements, including the audited and unaudited 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 honouraria, reimbursable expenses and other exclusive benefits of the Councillors, officers and employees of the Squiala 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;
- (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 Squiala 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 reports of the Squiala First Nation;
- (d) to review, monitor and report to the Council on, the appropriateness of the Squiala 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 Squiala First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the Squiala First Nation's financial assets, including debts owed to the Squiala First Nation;
- (g) to review, and report to the Council on, the Squiala 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 Squiala 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 Squiala First Nation's insurance coverage respecting significant risks to the Squiala First Nation;
- (l) to review, monitor, and report to the Council on, material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Chief Executive Officer

18.(1) The Council must hire a person as the Chief Executive Officer (CEO) of the Squiala First Nation and may set the terms and conditions of that hire.

(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 Squiala 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 Squiala First Nation;

- (b) to prepare and recommend to the Council for approval, written descriptions of the powers, duties and functions of all employees of the Squiala First Nation;
 - (c) to hire the employees of the Squiala 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 Squiala First Nation;
 - (e) to oversee and administer the contracts of the Squiala 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;
 - (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 including those in subsection (2)
- (a) to an officer or employee of the Squiala First Nation, and
 - (b) with the approval of the Council, to a contractor or agent of the Squiala 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.

Chief Financial Officer

19.(1) The Council must hire a person as Chief Financial Officer (CFO) of the Squiala First Nation and may set the terms and conditions of that hire.

(2) Reporting to the CEO, the CFO is responsible for the day-to-day management of the systems of the financial administration of the Squiala 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 prepare and maintain, with advice from the Finance and Audit Committee, the Financial Administration Manual described in subsection (3);
- (c) to administer and maintain the accounts of the Squiala First Nation

- including the local revenue account;
- (d) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the Squiala First Nation's local revenue account;
 - (e) to prepare the draft multi-year financial plan described in section 25;
 - (f) to prepare the monthly financial information required in section 68, the quarterly financial statements required in section 69 and the draft annual financial statements required in section 70;
 - (g) 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 subparagraph 15(1)(a)(i);
 - (h) to actively monitor compliance with any agreements and funding arrangements entered into by the Squiala First Nation;
 - (i) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
 - (j) to administer and supervise the maintenance of the records of all receipts and expenditures of the Squiala First Nation to facilitate the annual audit;
 - (k) to actively monitor compliance with the Act, this law, any other applicable Squiala First Nation Law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Squiala First Nation, other than those matters that are the responsibility of the tax administrator under this law, another Squiala First Nation Law or the Act;
 - (l) to prepare or provide any documentation and financial information required by the Council and the Finance and Audit Committee to discharge its responsibilities;
 - (m) to evaluate the financial administration systems of the Squiala First Nation and recommend improvements;
 - (n) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
 - (o) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
 - (p) to perform any other duties of the CFO under this law;
 - (q) 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) The CFO must prepare and maintain a current Financial Administration Manual respecting the financial administration systems referred to in this law.

(4) The Financial Administration Manual under subsection (3) must be made available to Councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the Squiala First Nation except where limited distribution of some of or the entire Financial Administration Manual is required for security reasons.

(5) If any part of the Financial Administration Manual under subsection (3) is relevant to the services being provided by a contractor or agent of the Squiala First Nation, that part of the Financial Administration Manual must be made available to the contractor or agent.

(6) 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 Squiala 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) The tax administrator may hold another office or position within the Squiala First Nation.

(3) 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 Squiala 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 CEO must establish and maintain a current organization chart for the governance, management and administrative systems of the Squiala First Nation.

(2) The organization chart under subsection (1) must be approved by Council and must include the following information:

- (a) all governance, management and administrative systems of the Squiala 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);
- (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 Squiala First Nation,

(ii) the CEO, the CFO, the tax administrator and other officers of the Squiala 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 Squiala First Nation and a member.

(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 Squiala First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Squiala 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 Squiala First Nation, a Councillor must

(a) comply with this law, the Act, any other applicable Squiala First Nation Law and any applicable standards,

(b) act honestly, in good faith and in the best interests of the Squiala 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 Schedule A: 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 Squiala First Nation,

- (b) a person acting under the delegated authority of the Council or the Squiala First Nation, or
 - (c) a member of a committee of the Council or the Squiala First Nation who is not a Councillor.
- (2) When a person is exercising a power, duty or responsibility relating to the financial administration of the Squiala First Nation, that person must
- (a) comply with this law, the Act, any other applicable Squiala 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 Schedule A: Procedures for Avoiding and Mitigating Conflicts of Interest including required disclosure of potential conflicts of interest.
- (3) The Council is responsible to ensure the relevant provision of this section is incorporated into
- (a) the terms of employment or appointment of every officer or employee of the Squiala First Nation,
 - (b) the terms of every contract of a contractor of the Squiala 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 Squiala First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked;
 - (d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the Squiala 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 Squiala 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 Squiala First Nation Land must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from Natural Resources obtained from Squiala First Nation's Land.

(3) In subsection (2), "natural resources" has the same meaning as in the Land Code.

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 Squiala 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 Squiala 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 Squiala 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 Squiala 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 Squiala 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 Squiala First Nation.

Amendments to Annual Budgets

29. Subject to section 37, the annual budget of the Squiala First Nation must not be changed without the approval of the Council upon the recommendation of the Finance and Audit Committee.

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 Squiala First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the Squiala 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,
 - (c) an amendment to the annual budget.
- (3) Members may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.
- (4) The annual budget and multi-year financial plan must be available to members at the principal administrative offices of the Squiala First Nation during normal business hours.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

- 32.**(1) No account may be opened for the receipt and deposit of money of the Squiala First Nation unless the account is
- (a) in the name of the Squiala First Nation,
 - (b) opened in a financial institution, and
 - (c) authorized by the CEO or the CFO.
- (2) The Squiala 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 (d),
 - (b) a local revenue account for money from local revenues,
 - (c) a trust account if the Squiala First Nation has money held in trust, and
 - (d) a tangible capital asset reserve account for money set aside for purposes of section 85.
- (3) Within the general account referred to in subsection (2), the Squiala First Nation must be able to account separately for money from revenues from Squiala First Nation Land.
- (4) The Squiala First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Squiala First Nation's financial assets.

Accounts Management

33.(1) The CFO is responsible for ensuring the safekeeping of all money received by the Squiala First Nation and for ensuring the deposit of all money received by the Squiala First Nation as soon as practicable into the appropriate accounts described in section 32.

(2) No person may 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 the tangible capital asset reserve account must not be used for any purpose other than that described in PART V.

Prohibited Agreements

35. The Squiala First Nation must not enter into an agreement or undertaking that requires the Squiala 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 Squiala First Nation Law.

(2) The Council may 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 Squiala First Nation in relation to an appropriation must not exceed the amount specified in the budget for the Squiala 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 (1) or more expenditures chargeable against one (1) 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) Unless otherwise directed by Council, two (2) Councillors must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) Unless otherwise directed by Council, two (2) Councillors must authorize payment out of a local revenue account.

(10) Subject to subsections (8) and (9), the CEO, CFO or a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for, payment from an appropriation.

Form of Payment

41. Payments by the Squiala First Nation may be made by cheque, draft, electronic transfer or other similar instrument that unless otherwise directed by Council, must be signed by two (2) Councillors.

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 Squiala 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 Squiala 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 in the agreement respecting that matter, any policy or directions of the Council.

(2) The Council may 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 section 32, other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in section 32.

(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 Squiala First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Squiala First Nation that are overdue.

Refunds

46.(1) Money received by the Squiala 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 may 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 Squiala 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 Squiala 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 section 32.

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

(4) In deciding what constitutes an operating surplus to be paid to the general account under subsection (1), the Squiala First Nation must comply with the terms of any funding or transfer payment agreements relating to surplus funds.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this law or in a local revenue law, the Squiala First Nation must not borrow money or grant security.

(2) Subject to this law, if the Squiala 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 Squiala 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 Squiala 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 Squiala 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.

Financial Agreements

52.(1) The Squiala First Nation may enter into the following agreements in the name of the Squiala First Nation:

- (a) for the purpose of efficient management of the Squiala First Nation's financial assets, agreements with financial institutions and related services agreements;
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Squiala 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 CFO may enter into any agreements referred to in subsection (1) on behalf of the Squiala First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in section 32 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 Squiala 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 to the Squiala First Nation if it becomes a borrowing member under the Act.

(2) The Squiala First Nation may only secure long-term financing secured by property tax revenues from the First Nation's Finance Authority as permitted under its local revenue law and the Act.

(3) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting in what circumstances the Squiala First Nation may borrow money or grant security for new capital projects described in subsection 88(2) and the means by which members must be informed about or involved in consideration of borrowing money or granting of security for new capital projects described in subsection 88(2).

(2) Prior to deciding whether or not to borrow money or grant security for new capital projects, Council must consider a report by the CFO and CEO that identifies any risks associated with the borrowing or granting of security.

Borrowing for Repayment of Debts

56. Subject to this law and a local revenue law, the Squiala First Nation may borrow money that is required for the repayment or refinancing of any debt of the Squiala First Nation, other than a debt in relation to money borrowed under subsection 53(1) or a debt owed to the First Nations Finance Authority.

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the Squiala 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 Squiala 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 Squiala First Nation must be signed by two (2) Councillors designated by the Council and by the CEO or the CFO.

(2) A security granted by the Squiala First Nation in respect of local revenues must be signed by two (2) Councillors 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 Squiala First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the Squiala 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 Squiala First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of the Squiala 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, Squiala First Nation lands or lands owned in fee simple by or in trust for the Squiala First Nation, or
 - (ii) any other property of the Squiala First Nation.

(3) The Squiala First Nation may carry on business activities for the primary purpose of profit if, after considering a report by the CEO and CFO, the Council determines that the business activities

- (a) do not result in a material liability for the Squiala First Nation, or
 - (b) do not otherwise expose the Squiala 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.

(5) The Council must develop a policy for assessing material liability and significant risk for the purposes of subsection (3).

Guarantees and Indemnities

61.(1) The Squiala 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 Council identifying any risks associated with giving the guarantee and assessing the ability of the Squiala First Nation to honour the guarantee should it be required to do so.

(3) The Squiala 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 Squiala First Nation is a party, or

(c) in relation to a security granted by the Squiala First Nation that is authorized under this law or another Squiala 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 Squiala 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;

(d) specifying the records to be maintained of all guarantees and indemnities given by the Squiala First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this law or another Squiala First Nation Law, the Squiala First Nation must not invest the Squiala First Nation's financial assets.

(2) If a Squiala First Nation is authorized in this law to invest the Squiala First Nation's financial assets, the Council may authorize the CFO to invest the Squiala 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) Subject to subsections (2) through (4), money in an account described in section 32 that is not immediately required for expenditures may be invested by the Squiala First Nation in one (1) or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by a financial institution including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments permitted under an Act of a province relating to trustees;
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Squiala First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Squiala First Nation Land is located.

(3) If the Squiala First Nation has established an investment account under section 32, the Squiala 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 Squiala First Nation is a shareholder,
- (b) a trust in which the Squiala First Nation is a beneficiary, or
- (c) a limited partnership in which the Squiala 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.

Administration of Investments and Loans

64.(1) If the Squiala 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, managing, exchanging or disposing of the investment or loan.

(2) If the Squiala 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

65.(1) Annually, and more often if necessary, the CEO must identify and assess any significant risks to the Squiala First Nation's financial assets, the Squiala First Nation's tangible capital assets as defined in PART V and the operations of the Squiala 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

66.(1) The Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 65 and any other risks associated with any assets, property or resources under the care or control of the Squiala 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

67. All accounting practices of the Squiala First Nation must comply with GAAP.

Monthly Financial Information

68.(1) At the end of each month the CFO must prepare financial information respecting the financial affairs of the Squiala 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

69.(1) At the end of each quarter of the fiscal year the CFO must prepare financial statements for the Squiala 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

70.(1) At the end of each fiscal year the CFO must prepare the annual financial statements of the Squiala 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 Squiala 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;
- (c) the revenue categories for Squiala First Nation Land 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 Squiala First Nation;
- (d) a report setting out moneys of the Squiala First Nation derived from Squiala First Nation Land, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Squiala First Nation Land;
- (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

71.(1) The annual financial statements of the Squiala 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 70(4).

Appointment of Auditor

72.(1) The Council must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered, or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the 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 Squiala First Nation, an auditor must

- (a) be independent of the Squiala 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 Squiala First Nation Land is 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 Squiala 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

73.(1) To conduct an audit of the annual financial statements of the Squiala First Nation, the auditor must be given access to

- (a) all records of the Squiala 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 Squiala 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 Squiala First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee,
- (b) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered, and
- (c) every meeting of the members of the Squiala First Nation where the financial administration of the Squiala First Nation will be considered.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of the Squiala First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject regarding financial administration 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 of the meeting relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

74.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred

five (105) days after the fiscal year end for which the statements were prepared.

(2) The Finance and Audit Committee must make a recommendation to Council regarding approval of the audited annual financial statements not more than one hundred fifteen (115) days after the fiscal year end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred twenty (120) days after the fiscal year end for which the statements were prepared.

Access to Annual Financial Statements

75.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council,
- (b) be signed by
 - (i) the chief of the Squiala First Nation,
 - (ii) the Chairperson 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 70(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members at the principal administrative offices of the Squiala 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 Squiala First Nation during normal business hours.

Annual Report

76.(1) Not later than one hundred 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 Squiala 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 Squiala First Nation including land management activities;
 - (b) a progress report on any established financial objectives and performance measures of the Squiala First Nation;
 - (c) the audited annual financial statements of the Squiala 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 at the principal administrative offices of the Squiala First Nation, and
 - (b) be provided to the Board and the First Nations Finance Authority.

DIVISION 8 - Information and Information Technology

Ownership of Records

77.(1) All records that are produced by or on behalf of the Squiala First Nation or kept, used or received by any person on behalf of the Squiala First Nation are the property of the Squiala 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 Squiala First Nation.

Operations Manual

78.(1) The CEO must prepare and maintain a current Operations Manual respecting the Squiala First Nation's administrative systems, other than any financial administration systems included in the Financial Administration Manual prepared by the CFO under subsection 19(3).

(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 Squiala 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 Squiala First Nation, that part of the Operations Manual must be made available to the contractor or agent.

Record Keeping and Maintenance

79.(1) The CEO must ensure that the Squiala First Nation prepares, maintains, stores and keeps secure all the Squiala First Nation's records that are required under this law or any other applicable law.

(2) No Squiala First Nation's record may be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records 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 Squiala First Nation's records.

Local Revenue Account Records

80. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Squiala

First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

Confidentiality of Information

81.(1) No person may be given access to Squiala First Nation's records containing confidential information except as permitted in and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to Squiala 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

82. The Council must establish policies or procedures or give directions respecting information technology used by the Squiala First Nation in its operations to ensure the integrity of the Squiala First Nation's financial administration system and its data base.

PART V

SQUALA FIRST NATION'S TANGIBLE CAPITAL ASSETS

Definitions

83. In this Part:

“capital project” means the acquisition, construction, rehabilitation or replacement of the Squiala First Nation's tangible capital assets and any other major capital projects in which the Squiala First Nation or its related bodies are investors;

“life-cycle management program” means the program of inspection, review and planning for management of the Squiala First Nation's tangible capital assets as described in section 87;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the Squiala First Nation's tangible capital assets.

Council General Duties

84. The Council must take reasonable steps to ensure that

(a) the Squiala 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 Squiala 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 Squiala First Nation Land is located.

Tangible Capital Assets Reserve Fund

85. 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

86. At each Finance and Audit Committee meeting, the CEO must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed;
- (c) steps taken to ensure compliance with section 89 for every capital project.

Life-Cycle Management Program

87.(1) The CEO must establish and keep current a register of all the Squiala 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;
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the CEO must arrange for the inspection and review of the state of each of the Squiala 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;
- (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 Squiala 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 Squiala First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the Squiala 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;
- (d) the proposed budget for replacement of the Squiala 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;
- (e) the proposed budget for new construction or acquisition of Squiala First Nation's tangible capital assets in the next fiscal year and five (5), ten (10),

and thirty (30) year forecasts of the estimated cost for new construction or acquisition of Squiala First Nation's tangible capital assets.

Review by Finance and Audit Committee

88.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 87 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets,
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years, and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction or acquisition of Squiala First Nation's tangible capital assets including

- (a) the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years,
- (b) the budget and information prepared under paragraph 87(3)(e), and
- (c) a report from the CFO and CEO regarding the need for and risks associated with borrowing or granting security for the construction or acquisition of new Squiala First Nation's tangible capital assets.

Capital Projects – Contracts and Tenders

89.(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,
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All Squiala First Nation capital projects must be managed in accordance

with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

90. The CEO may retain the services of a professional engineer or other consultant to assist the CEO, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

- 91.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members respecting capital projects, or
 - (b) the involvement of members in consideration of capital projects.

PART VI

BORROWING MEMBER REQUIREMENTS

Application

92. This Part applies to the Squiala First Nation if it is a borrowing member as defined in the Act.

Compliance with Standards

93.(1) The Squiala First Nation must comply with the all applicable Board standards.

(2) If the Council becomes aware that the Squiala First Nation is not complying with a Board standard referred to in subsection (1) the Council must as soon as practicable take the any required actions to bring the Squiala First Nation into compliance with the Board standard.

PART VII

LAND MANAGEMENT

Application

94. This Part applies to the Squiala First Nation so long as the Land Code is in effect.

Obligations

95.(1) The Squiala First Nation must comply with the *First Nations Land Management Act* and the Land Code.

(2) The council must establish and implement any other policy or policies not otherwise required by this law that are necessary to ensure its financial administration systems satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART VIII

OIL AND GAS AND MONEYS MANAGEMENT

Application

96. This section applies to the Squiala First Nation if it enacts a financial code under the *First Nations Oil and Gas and Moneys Management Act*.

Obligations

97. The Squiala First Nation must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial code made by the Squiala First Nation as required or permitted under that Act.

PART IX

MISCELLANEOUS

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the Squiala First Nation is not authorized by or under this law or another Squiala 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 Squiala First Nation,
- (c) a provision of this law has been contravened, or
- (d) a person has failed to comply with Schedule A of this law,

the person may report the circumstances to the Chairperson of the Finance and Audit Committee.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chairperson of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the Squiala 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 Chairperson of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the CEO under subsection 98(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 Chairperson of the Finance and Audit Committee under section 98, the Chairperson must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the CEO, the members of the Finance and Audit Committee and the Councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the Squiala First Nation or by a Councillor, officer, employee, contractor or agent of the Squiala First Nation as a result of making that report.

(3) The CEO and the Chairperson of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports,

(b) for the inquiry or investigation into reports made under section 98, and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Referral to Adjudicator

101. If the person who makes a report under section 98 is not satisfied that the inquiry and report under section 99 have resolved the matter raised in the report, that person may notify Council that the person wishes to refer the matter to an adjudicator under section 35 of the Land Code and the appointment of an adjudicator and an adjudication of the matter will be held in accordance with that section of the Land Code.

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 Squiala First Nation's local revenue law is personally liable to the Squiala 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 Squiala 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 Squiala First Nation under subsections (1) or (2)

may be recovered for the Squiala First Nation by the Squiala First Nation, a member or a person who holds a security under a borrowing made by the Squiala First Nation.

(4) It is a good defence to any action brought against an officer or employee of the Squiala First Nation for unauthorized expenditure, investment or use of Squiala First Nation financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification Against Proceedings

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);

“Squiala First Nation official” means a current or former Councillor, officer or employee of the Squiala First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named Squiala First Nation official, a category of Squiala First Nation official or all Squiala 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 Squiala 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 Squiala 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 Squiala First Nation respecting any proposed amendment of this law, or
 - (b) the involvement of members of the Squiala 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 Squiala 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 this law, the Council must provide a copy of the law to the First Nations Finance Authority.

Coming into Force

106.(1) This section and sections 1, 2, 3, 4, 5, 6, 7, 11, 14, 15, 16, 17, 18, 24, 26, 27, 28, 29, 30, 31, 32, 34, 35, 36, 37, 38, 39, 40, 41, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 98, 99, 100, 101, subsections 12(1), 12(5)–12(8), 18(1), 19(1), 104(2)–(4) and Schedule A of this law shall come into force the day after the date this law is approved by the Board under section 9 of the Act or the day after the date the Land Code Amendments are in effect in accordance with the Land Code, whichever is later.

(2) Subject to subsection (1), this law comes into force on the day that is thirty-six (36) months after the date the Squiala First Nation is accepted as a borrowing member of the FNFA, or earlier by resolution of Council.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of March, 2013, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed David Jimmie
Chief David Jimmie

signed Stephen Jimmie
Stephen Jimmie

signed Allen Jimmie
Councillor Allen Jimmie

SCHEDULE A – Avoiding And Mitigating Conflicts Of Interest

INTERPRETATION

Interpretation

1.(1) In this Schedule, “this law” means the *Squiala First Nation Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this law.

(3) Except as otherwise expressly provided in this Schedule, references to a part, section or paragraph number are references to a part, section or paragraph number in this Schedule.

(4) Sections 2 and 4 of this law apply to this Schedule.

(5) If there is a conflict between a provision of this Schedule and this law, the provision of this law applies.

(6) For greater certainty, this Schedule also applies to conflicts of interest in the management of Squiala First Nation Land.

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’s “private interests” mean the individual’s personal and business interests and include the personal and business interests of;

- (a) the individual’s spouse,
- (b) a person under the age of 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.

(3) 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 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 I

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all Councillors of the Squiala 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.

(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 Squiala First Nation Land.

(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 section 13,
- (b) the employer of the Councillor and the Councillor’s spouse,
- (c) real property owned by the Councillor or the Councillor’s spouse,
- (d) business interests and material investments of the Councillor or the Councillor’s spouse, including in an entity referred to in section 13.

(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,
- (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.

Gifts and Benefits

6.(1) A Councillor or a person referred to in paragraphs 2(2)(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 Squiala First Nation,

(b) has a value of less than \$50,

(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 Squiala First Nation to another person.

(3) If a gift or benefit does not fall within the exceptions in subsection (2), the Councillor must make a disclosure of the gift to the CEO under section 5 and the gift must be treated as the property of the Squiala 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.

(c) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillors.

(2) 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.

(6) A decision for which disclosure is required under subsection (1) is not invalid and is non-voidable, and the Councillor is not accountable to the Squiala First Nation or its members for any benefit received from the decision, because of the Councillor's interest in the decision, if

- (a) the disclosure and handling of the conflict of interest was made in accordance with subsections (1) to (5);
- (b) the Council approved the decision; and
- (c) the decision was reasonable and fair to the Squiala First Nation when it was approved.

(7) If Council is unable to vote on a proposed law or resolution due to a conflict of interest, Council may, by resolution, refer the matter to a meeting of members and the members may enact the law or resolution in accordance with the procedure specified in a Squiala First Nation Law or in the resolution referring the matter to the members.

Procedure for Undisclosed Conflict of Interest

9.(1) If a Councillor has reason to believe that he or she or another Councillor has a 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 and the Councillor does not acknowledge the conflict of interest and take the actions required under section 8, the Council must determine whether the Councillor has a 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, the Councillor must comply with section 8.

Obligations of Committee or Board Members or Other Bodies of Squiala First Nation

10.(1) This section applies to all members of Council committees or other committees, boards or bodies of the Squiala First Nation.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee or other committees, boards or bodies of the Squiala First Nation and all references in those sections to

(a) a Councillor are considered to be references to a member of a Council committee or other committees, boards or bodies of the Squiala First Nation, and

(b) a Council meeting are considered to be references to a Committee meeting or other committees, boards or bodies of the Squiala First Nation.

(3) If a board, committee or other body is unable to act due to a conflict of interest, the board, committee or other body will, as appropriate, refer the matter to Council and Council may decide the matter.

PART II OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the Squiala 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 Squiala First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest and must avoid taking steps that they know or should reasonably know could put a Councillor in a 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.(1) 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 chairperson 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 chairperson, 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 Squiala First Nation,
- (b) has a value of less than \$50,
- (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 Squiala 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 chairperson 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.

(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.

Squiala First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the Squiala 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) Officer and employees must not acquire any personal property of the Squiala First Nation unless it is done in accordance with policies or directions of the Council.

PART III CONTRACTORS

Application

18.(1) This Part applies to all contractors of the Squiala First Nation, other than a person who has an employment contract with the Squiala 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 Squiala 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 Squiala First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

- (a) in its dealings with the Squiala First Nation, and
- (b) in its dealing with any third party when the contractor is representing or acting on behalf of the Squiala First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the Squiala 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 Squiala 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 Squiala First Nation and which the contractor becomes aware of while performing services for the Squiala First Nation unless the Squiala First Nation has determined not to pursue the opportunity.

Squiala First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the Squiala First Nation in order to perform services for the Squiala First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

PART IV PENALTIES

Penalty

24. In addition to any other penalty that may be prescribed by law for breach of this Schedule, an individual is liable and must account to Squiala First Nation for any benefit to himself, or persons or entities described in paragraphs 2(2)(a) to 2(2)(e), resulting from a violation of this Schedule.

**ST. MARY'S INDIAN BAND
ANNUAL EXPENDITURE LAW NO. 111, 2013**

[Effective May 31, 2013]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has enacted the *St. Mary's Indian Band Property Assessment Law, 2008*, the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02*, the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-03* and the *St. Mary's Indian Band Property Taxation Law, 2008*; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Expenditure Law No. 111, 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 the budget period;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act.

“Assessment Law” means the *St. Mary's Indian Band Property Assessment Law, 2008* and the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02* and the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-03*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the St. Mary's Indian Band, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is

intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *St. Mary’s Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2013, and ending March 31, 2014, is comprised of those portions of the Schedule shown as “2013 Annual Budget”.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014 and ending March 31, 2015 is comprised of those portions of the Schedule shown as “2014 Interim Budget.”

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized in this Law, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2013, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Jim Whitehead

Chief Jim Whitehead

Councillor Richard Williams

signed Codie Andrew

Councillor Codie Andrew

Councillor Joe Pierre

signed Corrie Walkley

Councillor Corrie Walkley

SCHEDULE

	2013	2014
	Annual Budget	Interim Budget
<u>REVENUES</u>		
1. Local revenues for current fiscal year:		
a. Property Tax	\$ 35,855.23	\$ 38,723.65
TOTAL REVENUES	\$ 35,855.23	\$ 38,723.65
<u>EXPENDITURES</u>		
1. General Government Expenditures		
a. Executive and Legislative	\$ 2,500.00	\$ 2,700.00
b. General Administrative	14,000.00	15,120.00
c. Other General Government	500.00	540.00
2. Protection Services		
a. Policing		
b. Fire prevention	2,800.00	3,024.00
c. Regulatory Measures		
d. Other Protective Services	1,200.00	1,296.00
3. Recreation and Cultural Services		
a. Recreation		
b. Culture	500.00	540.00
c. Other Recreation and Culture		
4. Environment Health Services		
a. Water Purification and Supply	1,000.00	1,080.00
b. Sewage Collection and Disposal		
c. Garbage Waste Collection and Disposal	3,000.00	3,240.00
d. Other environmental services		
5. Community Development		
a. Education		
b. Housing		
c. Planning and Zoning		

d. Community Planning		
e. Economic Development Plan		
f. Heritage Protection	2,637.23	2,848.11
g. Agricultural Development		
6. Transportation and Communication		
a. Roads and Streets	5,000.00	5,400.00
b. Snow and Ice Removal	2,000.00	2,160.00
c. Parking		
d. Public Transit		
e. Other Transportation and Communication		
5. Contingency Amounts	718.00	775.54
TOTAL EXPENDITURES	\$ 35,855.23	\$ 38,723.65
BALANCE	\$ 00.00	\$ 0.00

**ST. MARY'S INDIAN BAND
ANNUAL RATES LAW NO. 110, 2013**

[Effective May 31, 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 St. Mary's Indian Band has enacted the *St. Mary's Indian Band Property Assessment Law, 2008*, the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02* and the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-03* and the *St. Mary's Indian Band 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 setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Rates Law No. 110, 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 *St. Mary's Indian Band Property Assessment Law, 2008* and the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02* and the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-03*;

“First Nation” means the St. Mary's Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *St. Mary's Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall

be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than twenty-five dollars (\$25.00), the taxable property shall be taxed at twenty-five dollars (\$25.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2013, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Jim Whitehead
Chief Jim Whitehead

Councillor Joe Pierre

signed Corrie Walkley
Councillor Corrie Walkley

Councillor Richard Williams

signed Codie Andrew
Councillor Codie Andrew

SCHEDULE
2013 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	9.1960
Class 2 - Utilities	60.1150
Class 4 - Major Industry	31.2064
Class 5 - Light Industry	31.2064
Class 6 - Business and Other	24.9584
Class 7 - Forest Land	21.7915
Class 8 - Recreational Property/Non-Profit Organization	20.3664
Class 9 - Farm	15.4880

**ST. MARY'S INDIAN BAND
FINANCIAL ADMINISTRATION LAW, 2013**

[Effective date*]

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act* the council of a first nation may make laws respecting the financial administration of the first nation; and

* 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.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

B. The Council of the St. Mary's Indian Band considers it to be in the best interests of the St. Mary's Indian Band to make a law for such purposes;

NOW THEREFORE the Council of the St. Mary's Indian Band enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *St. Mary's Indian Band Financial Administration Law, 2013*.

PART II INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*;

“annual budget” means the projection for the current fiscal year which sets out overall anticipated revenues and expenditures for each department of the St. Mary's Indian Band that have been approved by the Council;

“annual financial statements” means the annual financial statements of the St. Mary's Indian Band 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 St. Mary's Indian Band appointed under section 71;

“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;

“chief operating officer” means the person appointed as chief operating officer under section 18;

“code” means a code adopted by the St. Mary's Indian Band under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the St. Mary's Indian Band 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 St. Mary’s Indian Band;

“councillor” means a member of the Council of the St. Mary’s Indian Band;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

(b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“emergency expenditure” means an expenditure of an exceptional nature which was not anticipated in the annual budget and which cannot, without serious prejudice to the best interests of St. Mary’s Indian Band, be postponed to allow for a budget amendment.

“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 St. Mary’s Indian Band;

“financial controller” means the person appointed financial controller under section 19;

“financial institution” means the First Nations Finance Authority, a bank, or credit union;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the St. Mary’s Indian Band’s financial statements;

“financial records” means all records respecting the financial administration of the St. Mary’s Indian Band, including the minutes of meetings of the Council and the Finance and Audit Committee;

“fiscal year” means the fiscal year of the St. Mary’s Indian Band 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 St. Mary’s Indian Band under the Act;

“local revenues” means money raised under a local revenue law;

- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the chief operating officer, financial controller, tax administrator and any other employee of the St. Mary’s Indian Band designated by the Council as an officer;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the St. Mary’s Indian Band,
 - (b) any corporation in which the St. Mary’s Indian Band has a material interest or that is controlled by the St. Mary’s Indian Band,
 - (c) any partnership in which the St. Mary’s Indian Band or another related body of the St. Mary’s Indian Band is a partner, or
 - (d) a trust of the St. Mary’s Indian Band;
- “representative agent” means a person who is authorized by St. Mary’s Indian Band to act for and under the control of St. Mary’s Indian Band through employment or by contract;
- “St. Mary’s Indian Band’s financial assets” means all money and other financial assets of the St. Mary’s Indian Band;
- “St. Mary’s Indian Band’s lands” means all reserves of the St. Mary’s Indian Band within the meaning of the Indian Act;
- “St. Mary’s Indian Band law” means any law, including any by-law or code, of the St. Mary’s Indian Band made by the Council or the membership of the St. Mary’s Indian Band;
- “St. Mary’s Indian Band’s records” means all records of the St. Mary’s Indian Band respecting its governance, management, operations and financial administration;
- “special purpose report” means a report described in subsection 69(3);
- “spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;
- “standards” means the standards established from time to time under the Act;
- “tax administrator” means the tax administrator appointed under the St. Mary’s Indian Band local revenue laws;
- “trustee” means a person appointed by an instrument creating a trust who holds or manages the assets of another;

(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 at the St. Mary’s Indian Band’s administrative office.

(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

St. Mary's Indian Band 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 St. Mary's Indian Band 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 St. Mary's Indian Band.

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 St. Mary's Indian Band whether or not they have been assigned or delegated to an officer, employee, committee, contractor or representative agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable St. Mary's Indian Band law, the Council may delegate to any of its officers, employees, committees, contractors or representative 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 St. Mary's Indian Band;
 - (d) the approval of borrowing of the St. Mary's Indian Band;
 - (e) the approval of new capital projects; and
 - (f) the approval of the acquisition or disposition of tangible capital assets.
- (3) Council must obtain advice, assistance 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 St. Mary's Indian Band.

(2) The Council must establish policies or procedures respecting the acquisition, management, disposal, disposition and safeguarding of St. Mary's Indian Band assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the St. Mary's Indian Band 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) Subject to applicable provincial and federal privacy laws, annually the financial controller 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 St. Mary's Indian Band to a councillor and to each of the dependents of the councillor;
- (b) any contracts between the St. Mary's Indian Band and a councillor and between the St. Mary's Indian Band 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 St. Mary's Indian Band to the chief operating officer and to each of the dependents of the chief operating officer;

(d) any contracts between the St. Mary's Indian Band and the chief operating officer and between the St. Mary's Indian Band and a dependent of the chief operating officer for the supply of goods or services, including a general description of the nature of the contracts;

(e) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the St. Mary's Indian Band to the financial controller and to each of the dependents of the financial controller; and

(f) any contracts between the St. Mary's Indian Band and the financial controller and between the St. Mary's Indian Band and a dependent of the financial controller 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 St. Mary's Indian Band;

(b) under a program or service universally accessible to all members of the St. Mary's Indian Band on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

(3) If the financial controller becomes aware of any information contained in a report completed under this section which may indicate a contravention of this Law, the financial controller must report this information under section 95.

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 St. Mary's Indian Band is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the St. Mary's Indian Band.

(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) Subject to subsection (5), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(5) 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.
- (6) 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 St. Mary's Indian Band 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 St. Mary's Indian Band,
 - (ii) an individual whose immediate family member is an officer of the St. Mary's Indian Band, and
 - (iii) an individual who has a direct or indirect relationship with the St. Mary's Indian Band by which the individual may accept any consulting, advisory, or other compensatory fee paid by the St. Mary's Indian Band 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 St. Mary's Indian Band or to a related body of the St. Mary's Indian Band.
- (7) The Council may exempt an individual from the application of the policy referred to in paragraph (6)(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 St. Mary's Indian Band, and
 - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the St. Mary's Indian Band and its members.

Chair and Vice-chair

13.(1) The Council must appoint a chairperson and a vice-chair of the Committee, one of whom must be a councillor.

- (2) If Council appoints a non-councillor as chairperson 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) Where quorum is impossible to obtain due to conflict of interest or exclusion of a member from a meeting, the decision must be referred to Council.

(3) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(4) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote unless they are in a position of a conflict, in which case Council must cast the second tiebreaking vote.

(5) Subject to subsection (6), the chief operating officer and the financial controller must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(6) The chief operating officer or the financial controller may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the chief operating officer or the financial controller; or
- (b) it is a meeting with the auditor.

(7) 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.

(8) 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.

(9) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(10) After consultation with the financial controller, 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 St. Mary's Indian Band:

- (a) Annually develop, and recommend to the Council for approval, short, medium and long-term financial
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) 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 St. Mary's Indian Band 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 St. Mary's Indian Band; and
- (b) with the approval of the Council, to a contractor or representative agent of the St. Mary's Indian Band.

(3) Any assignment of duties or functions under subsection (2) does not relieve the Committee of the responsibility to ensure that these duties or functions are carried out properly.

(4) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the St. Mary's Indian Band 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 St. Mary's Indian Band:

- (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 St. Mary's Indian Band;

(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 100 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the St. Mary's Indian Band:

(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 St. Mary's Indian Band reports;

(d) to review, monitor and report to the Council on the appropriateness of the St. Mary's Indian Band accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the St. Mary's Indian Band accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the St. Mary's Indian Band financial assets, including debts owed to the St. Mary's Indian Band;

(g) to review and report to the Council on the St. Mary's Indian Band 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 St. Mary's Indian

Band, 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 St. Mary's Indian Band's insurance coverage respecting significant St. Mary's Indian Band risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Chief Operating Officer

18.(1) The Council must appoint a person as chief operating officer of the St. Mary's Indian Band and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief operating officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the St. Mary's Indian Band in accordance with the St. Mary's Indian Band strategic plans, 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 St. Mary's Indian Band;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the St. Mary's Indian Band;

(c) to hire the employees of the St. Mary's Indian Band, as the chief operating officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the St. Mary's Indian Band;

(e) to dismiss the employees of the St. Mary's Indian Band, other than the financial controller, in accordance with human resource policies and procedures;

(f) to oversee and administer the contracts of the St. Mary's Indian Band;

(g) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(h) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(i) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (h) taking into consideration the cost of implementing those controls;

- (j) to perform any other duties of the chief operating officer under this Law; and
- (k) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief operating officer's duties specified in this Law.

(3) The chief operating officer may assign the performance of any of the chief operating officer's duties or functions

- (a) to an officer or employee of the St. Mary's Indian Band; and
- (b) with the approval of the Council, to a contractor or representative agent of the St. Mary's Indian Band.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief operating officer of the responsibility to ensure that these duties or functions are carried out properly.

Financial Controller

19.(1) The Council must appoint a person as financial controller of the St. Mary's Indian Band and may set the terms and conditions of that appointment.

(2) Reporting to the chief operating officer, the financial controller is responsible for the day-to-day management of the systems of the financial administration of the St. Mary's Indian Band, 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 St. Mary's Indian Band, 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 St. Mary's Indian Band's local revenue account;
- (d) to prepare the monthly financial information required in section 67, the quarterly financial statements required in section 68 and the draft annual financial statements required in section 69;
- (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 prepare the draft multi-year financial plan for review by the Finance and Audit Committee;
- (g) to actively monitor the compliance with any agreements and funding arrangements entered into by the St. Mary's Indian Band;
- (h) to actively monitor the financial administration of capital projects;

- (i) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
 - (i) to administer and supervise the maintenance of the records of all receipts and expenditures of the St. Mary's Indian Band to facilitate the annual audit;
 - (j) to actively monitor compliance with the Act, this Law, any other applicable St. Mary's Indian Band law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the St. Mary's Indian Band, other than those matters that are the responsibility of the tax administrator under this Law, another St. Mary's Indian Band law or the Act;
 - (k) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
 - (l) to evaluate the financial administration systems of the St. Mary's Indian Band and recommend improvements;
 - (m) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
 - (n) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
 - (o) to perform any other duties of the financial controller under this Law; and
 - (p) to carry out any other activities specified by the chief operating officer that are not contrary to the Act or inconsistent with the financial controller's duties under this Law.
- (3) With the approval of the chief operating officer, the financial controller may assign the performance of any of the duties or functions of the financial controller to any officer, employee, contractor or representative agent of the St. Mary's Indian Band, but this assignment does not relieve the financial controller of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the chief operating officer in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the chief operating officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or representative agent of the St. Mary's Indian Band, 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 St. Mary's Indian Band.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the St. Mary's Indian Band;
- (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 St. Mary's Indian Band,
 - (ii) the chief operating officer, the financial controller, the tax administrator and other officers of the St. Mary's Indian Band, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the chief operating officer must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or representative agent of the St. Mary's Indian Band and a member of the St. Mary's Indian Band.

(4) In the course of discharging his or her responsibilities under this Law, the chief operating officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the St. Mary's Indian Band hires or retains qualified and competent personnel to carry out the financial administration activities of the St. Mary's Indian Band.

DIVISION 4 - Conduct Expectations**Conduct of Councillors**

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the St. Mary's Indian Band, a councillor must

- (a) comply with this Law, the Act, any other applicable St. Mary's Indian Band law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the St. Mary's Indian Band;

(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) Council may, in accordance with St. Mary's Indian Band laws, take further disciplinary action against a councillor who has contravened this section.

(4) The Council must make policies or procedures in respect of disciplinary action taken against a councillor under this section by a councillor.

(5) 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 representative agent of the St. Mary's Indian Band;

(b) a person acting under the delegated authority of the Council or the St. Mary's Indian Band; or

(c) a member of a committee of the Council or the St. Mary's Indian Band who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the St. Mary's Indian Band, that person must

(a) comply with this Law, the Act, any other applicable St. Mary's Indian Band 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 St. Mary's Indian Band;

- (b) the terms of every contract of a contractor of the St. Mary's Indian Band;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every representative agent of the St. Mary's Indian Band.
- (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 a representative agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the St. Mary's Indian Band is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than April 30 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 funds, the amounts required for capital purposes including from the tangible capital asset reserve account;
- (f) 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 for the current fiscal period must encompass all the operations for which the St. Mary's Indian Band 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 St. Mary's Indian Band'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 St. Mary's Indian Band's lands.

(3) In subsection (2), "natural resources" means any material on or under the St. Mary's Indian Band's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before March 15 of each year, the financial controller must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(2) On or before March 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the St. Mary's Indian Band for the next fiscal year.

(4) On or before June 1 of each year, the financial controller must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the St. Mary's Indian Band's local revenue account.

(5) On or before June 15 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the St. Mary's Indian Band'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 St. Mary's Indian Band'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 St. Mary's Indian Band demonstrates how and when this deficit will be addressed and how it will be serviced beginning the year following the year the deficit was incurred; and
- (b) the deficit does not cause St. Mary's Indian Band to default on existing financial and legal obligations.

Amendments to Annual Budgets

29.(1) The annual budget of the St. Mary's Indian Band must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 39, unless there is a substantial change in the forecasted revenues or expenses of the St. Mary's Indian Band or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the St. Mary's Indian Band.

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 Member Information or Involvement

31.(1) The Council must establish policies or procedures respecting the means by which members of the St. Mary's Indian Band must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the St. Mary's Indian Band'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.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the St. Mary's Indian Band unless the account is

- (a) in the name of the St. Mary's Indian Band;
- (b) opened in a financial institution; and
- (c) authorized by the chief operating officer or the financial controller.

(2) The St. Mary's Indian Band must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) and (c);
- (b) a local revenue account for money from local revenues; and
- (c) a trust account if the St. Mary's Indian Band has money held in trust.

(3) The St. Mary's Indian Band may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the St. Mary's Indian Band's financial assets.

Accounts Management

33.(1) The financial controller must ensure the safekeeping of all money received by the St. Mary's Indian Band.

- (2) The financial controller
 - (a) must deposit all money received by the St. Mary's Indian Band 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 St. Mary's Indian Band must not enter into an agreement or undertaking that requires the St. Mary's Indian Band to expend money that is not authorized by or that contravenes this Law.

Payments from Accounts

36.(1) Subject to subsection 39(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.

(3) Council must establish policies and procedures for the authorization of payments from accounts.

Expenditures

37.(1) An amount that is authorized to be spent in the annual budget must not be expended for any purpose other than that described in the annual budget.

(2) The total amount expended by the St. Mary's Indian Band in relation an appropriation must not exceed the amount specified in the annual budget for that appropriation.

(3) The Council must establish policies and procedures for the effective internal control of the authorization and management of expenditures.

No Expenditure without Appropriation

38.(1) Subject to subsection 39(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

39.(1) The chief operating officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another St. Mary's Band law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the chief operating officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

40.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) A sufficient unencumbered balance must be available in an appropriation before any contract or other arrangement is entered into by the St. Mary's Indian Band.

(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

41.(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

42.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The chief operating officer or the financial controller must authorize payment out of, or sign a requisition for payment from, a trust account pursuant to their level of authorization as set by Council from time to time.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the chief operating officer or financial controller 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 pursuant to their level of authorization set by the Council.

Form of Payment

43.(1) Payments by the St. Mary's Indian Band 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

44. 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.

Write Off of Debts

45. All or part of a debt or obligation owed to St. Mary's Indian Band may be written off if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to St. Mary's Indian Band may be forgiven only if approved by Council.

Year-end Surplus

47. An operating surplus in the local revenue account must not be comingled with other St. Mary's Indian Band funds and must not be used for purposes not authorized in a local revenue law.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a local revenue law, the St. Mary's Indian Band must not borrow money or grant security.

(2) Subject to this Law, if the St. Mary's Indian Band is authorized in this Law to borrow money or grant security, the Council may authorize the financial controller to borrow money or grant security in the name of the St. Mary's Indian Band

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies and procedures made by the Council.
- (3) There must a secured funding source to service the debt.

Borrowing for Ordinary Operations

49.(1) The St. Mary's Indian Band 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 St. Mary's Indian Band 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 St. Mary's Indian Band 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 St. Mary's Indian Band.

Financial Agreements

50.(1) The St. Mary's Indian Band may enter into the following agreements in the name of the St. Mary's Indian Band:

- (a) for the purpose of efficient management of the St. Mary's Indian Band'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 St. Mary's Indian Band's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Council may enter into any agreements referred to in subsection (1) on behalf of the St. Mary's Indian Band.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the financial controller recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the St. Mary's Indian Band may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52.(1) This section applies if the St. Mary's Indian Band is a borrowing member.

(2) The St. Mary's Indian Band must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The St. Mary's Indian Band may only obtain long-term financing referred to in subsection (2) as permitted under its local revenue law and the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures respecting the means by which members of the St. Mary's Indian Band must be informed about or involved in consideration of borrowing for new capital projects described in subsection 87(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 87(2) is presented for approval.

(3) Borrowing for new capital work and infrastructure must be repaid within the reasonable life expectancy of the activity, work or service for which the money was borrowed.

Borrowing for Repayment of Debts

54. Subject to this Law and a local revenue law, the St. Mary's Indian Band may borrow money that is required for the repayment or refinancing of any debt of the St. Mary's Indian Band, other than a debt in relation to money borrowed under subsection 49(1), or a debt owed to the First Nations Finance Authority.

Use of Borrowed Money

55.(1) Subject to this section and any local revenue law, money borrowed by

the St. Mary's Indian Band 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 St. Mary's Indian Band and not required to be used immediately for that purpose may be temporarily invested under subsection 61(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

56.(1) Subject to subsection (2), a security granted by the St. Mary's Indian Band must be signed by a councillor designated by the Council and by the chief operating officer or the financial controller.

(2) A security granted by the St. Mary's Indian Band in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

57. 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 St. Mary's Indian Band's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the St. Mary's Indian Band 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 St. Mary's Indian Band may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of St. Mary's Indian Band governance; or
- (b) derives income from the granting of a lease or license of or is in respect of
 - (i) an interest in, or natural resources on or under, the St. Mary's Indian Band's lands or lands owned in fee simple by or in trust for the St. Mary's Indian Band, or
 - (ii) any other property of the St. Mary's Indian Band.

(3) The St. Mary's Indian Band 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 St. Mary's Indian Band; or

(b) do not otherwise expose the St. Mary's Indian Band's financial assets, property or resources to significant risk.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the financial controller under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the financial controller 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 St. Mary's Indian Band to honour the guarantee should it be required to do so.

(3) The St. Mary's Indian Band must not give an indemnity unless it is

(a) authorized under section 99;

(b) necessary and incidental to and included in another agreement to which the St. Mary's Indian Band is a party; or

(c) in relation to a security granted by the St. Mary's Indian Band that is authorized under this Law or another St. Mary's Indian Band law.

(4) Subject to a resolution described in section 99, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the St. Mary's Indian Band 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 St. Mary's Indian Band.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another St. Mary's Indian Band law, the St. Mary's Indian Band must not invest the St. Mary's Indian Band's financial assets.

(2) If the St. Mary's Indian Band is authorized in this Law to invest the St. Mary's Indian Band's financial assets, the Council may authorize the financial controller to invest the St. Mary's Indian Band'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

61.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the St. Mary's Indian Band 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 St. Mary's Indian Band as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the St. Mary's Indian Band's lands are located.

(3) If the St. Mary's Indian Band has established an investment account under section 32, the St. Mary's Indian Band 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 St. Mary's Indian Band is a shareholder;
- (b) a trust in which the St. Mary's Indian Band is a beneficiary; or
- (c) a limited partnership in which the St. Mary's Indian Band 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 St. Mary's Indian Band Member Activities

62.(1) The St. Mary's Indian Band may only make a loan to a member of the St. Mary's Indian Band or to an entity in which a member of the St. Mary's Indian Band has an interest if the loan is made from a program of the St. Mary's Indian Band 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 financial controller 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, subject to provincial and federal privacy laws, satisfy the following criteria:

- (a) the program must be universally available to all members of the St. Mary's Indian Band;
- (b) the terms and conditions of the program must be published and accessible to all members of the St. Mary's Indian Band;
- (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 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

63.(1) If the St. Mary's Indian Band is authorized to make an investment or loan under this Law, the financial controller may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the St. Mary's Indian Band 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

64.(1) Annually, and more often if necessary, the financial controller must identify and assess any significant risks to the St. Mary's Indian Band's financial assets, the St. Mary's Indian Band's tangible capital assets as defined in Part V and the operations of the St. Mary's Indian Band.

(2) Annually, and more often if necessary, the chief operating officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(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 64 and any other risks associated with any assets, property or resources under the care or control of the St. Mary's Indian Band.

(2) On the recommendation of the Finance and Audit Committee, the Council must purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

DIVISION 7 - Financial Reporting

GAAP

66. All accounting practices of the St. Mary's Indian Band must comply with GAAP.

Monthly Financial Information

67.(1) At the end of each month the financial controller must prepare financial information respecting the financial affairs of the St. Mary's Indian Band.

(2) The financial controller 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

68.(1) At the end of each quarter of the fiscal year the financial controller must prepare financial statements for the St. Mary's Indian Band for that quarter in compliance with GAAP.

(2) The financial controller 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 reviewed by the Finance and Audit Committee and must be reviewed and approved by the Council.

Annual Financial Statements

69.(1) At the end of each fiscal year the financial controller must prepare the annual financial statements of the St. Mary's Indian Band for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must include the following information:

- (a) the financial information of the St. Mary's Indian Band 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 St. Mary's Indian Band's lands referred to in subsection 26(2).
- (3) The annual financial statements must include the following special purpose reports:
- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
 - (b) a report setting out the information required in section 10;
 - (c) a report setting out the information required in paragraph 62(3)(c);
 - (d) a report setting out all debts or obligations forgiven by the St. Mary's Indian Band;
 - (e) if St. Mary's has a land code in force, a report setting out moneys of the St. Mary's Indian Band derived from St. Mary's Indian Band lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from St. Mary's Indian Band lands; and
 - (f) any other report required under the Act or an agreement.

(4) The financial controller must provide draft annual financial statements to the Finance and Audit Committee for review within seventy-five (75) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within ninety (90) days following the end of the fiscal year for which they were prepared.

Audit Requirements

70.(1) The annual financial statements of the St. Mary's Indian Band 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 69(3).

Appointment of Auditor

71.(1) The St. Mary's Indian Band 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 St. Mary's Indian Band, an auditor must

- (a) be independent of the St. Mary's Indian Band, 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 St. Mary's Indian Band 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 St. Mary's Indian Band in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

72.(1) To conduct an audit of the annual financial statements of the St. Mary's Indian Band, the auditor must be given access to

- (a) all records of the St. Mary's Indian Band for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or representative agent of the St. Mary's Indian Band 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 St. Mary's Indian Band 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 St. Mary's Indian Band.

(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.

(7) If the auditor may attend or call a meeting of the Finance and Audit Committee or a Council meeting, he or she may do so by telephone or by other communications medium if all the participants in the meeting are able to communicate with each other.

Review of Audited Annual Financial Statements

73.(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

74.(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 St. Mary's Indian Band, and
 - (ii) the Chair of the Finance and Audit Committee;
 - (iii) the financial controller; 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 69(3).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the St. Mary's Indian Band at the principal administrative offices of the St. Mary's Indian Band 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 St. Mary's Indian Band during normal business hours.

Annual Report

75.(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 St. Mary's Indian Band 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 St. Mary's Indian Band;
 - (b) a progress report on any established financial objectives and performance measures of the St. Mary's Indian Band; and
 - (c) the audited annual financial statements of the St. Mary's Indian Band 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 St. Mary's Indian Band at the principal administrative offices of the St. Mary's Indian Band; and
 - (b) be provided to the Board and the First Nations Finance Authority.

DIVISION 8 - Information and Information Technology

Ownership of Records

76.(1) All records that are produced by or on behalf of the St. Mary's Indian Band or kept, used or received by any person on behalf of the St. Mary's Indian Band are the property of the St. Mary's Indian Band.

(2) The Council must establish policies or procedures to ensure that the records referred to in subsection (1) remain the property of the St. Mary's Indian Band.

Policy and Law Manual

77.(1) The chief operating officer must prepare and maintain a current policy

and law manual respecting every policy and law related the St. Mary's Indian Band'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 St. Mary's Indian Band.

(3) If any part of the policy and law manual under subsection (1) is relevant to the services being provided by a contractor or representative agent of the St. Mary's Indian Band, that part of the policy and law manual must be made available to the contractor or representative agent.

Record Keeping and Maintenance

78.(1) The chief operating officer must ensure that the St. Mary's Indian Band prepares, maintains, stores and keeps secure all of the St. Mary's Indian Band's records that are required under this Law or any other applicable law.

(2) The St. Mary's Indian Band'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 St. Mary's Indian Band's records.

Local Revenue Account Records

79. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the St. Mary's Indian Band, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

Confidentiality of Information

80. No person may be given access to the St. Mary's Indian Band'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

81. The Council must establish policies or procedures respecting information technology used by the St. Mary's Indian Band in its operations to ensure the integrity of the St. Mary's Indian Band's financial administration system and its database.

PART V CAPITAL PROJECTS

Definitions

82. In this Part:

“capital project” means the construction, rehabilitation or replacement of the St. Mary’s Indian Band’s tangible capital assets and any other major capital projects in which the St. Mary’s Indian Band or its related bodies are investors;

“St. Mary’s Indian Band’s tangible capital assets” means all non-financial assets of the St. Mary’s Indian Band 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 St. Mary’s Indian Band’s tangible capital assets as described in section 86;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the St. Mary’s Indian Band’s tangible capital assets.

Council General Duties

83. The Council must take reasonable steps to ensure that

- (a) prior to approval of a capital project, a forecast is prepared for estimating annual operations, maintenance and replacement costs;
- (b) the St. Mary’s Indian Band’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (c) the rehabilitation or replacement of the St. Mary’s Indian Band’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (d) 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 St. Mary's Indian Band's lands are located.

Tangible Capital Assets Reserve Fund

84. 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 Projects

85. At each Finance and Audit Committee meeting, the chief operating officer or financial controller, 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 88 for every capital project.

Life-cycle Management Program

86.(1) The financial controller must establish and keep current a register of all the St. Mary's Indian Band'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 financial controller must arrange for the inspection and review of the state of each of the St. Mary's Indian Band'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 January 31 of each year, the financial controller must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the St. Mary's Indian Band's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and twenty-five (25) year forecasts of the estimated cost for rehabilitation or replacement of the St. Mary's Indian Band's tangible capital assets;
 - (c) the proposed budget for rehabilitation or disposal of the St. Mary's Indian Band'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 St. Mary's Indian Band'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

87.(1) On or before February 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 February 15 of each year, the Finance and Audit Committee must review any plans for new construction of the St. Mary's Indian Band'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

88.(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 St. Mary's Indian Band capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

89. The chief operating officer may retain the services of a professional engineer or other consultant to assist the chief operating officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

Involvement of Members

90. 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

91. This Part applies to the St. Mary's Indian Band if it is a borrowing member as defined in the Act.

Compliance with Standards

92.(1) The St. Mary's Indian Band must comply with all the applicable Board standards.

(2) If the Council becomes aware that the St. Mary's Indian Band 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 St. Mary's Indian Band into compliance with the Board standard.

PART VII

LAND MANAGEMENT

Application

93. This Part applies to the St. Mary's Indian Band if it has a land code under the *First Nations Land Management Act*.

Obligations

94.(1) The St. Mary's Indian Band must comply with the *First Nations Land Management Act* and any land code made by the St. Mary's Indian Band 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 St. Mary's Indian Band's land code for being accountable to members of the St. Mary's Indian Band for the management of the St. Mary's Indian Band's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART VIII

MISCELLANEOUS

Reports of Breaches and Financial Irregularities, etc.

95.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the St. Mary's Indian Band is not authorized by or under this Law or another St. Mary's Indian Band law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the St. Mary's Indian Band,

(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 representative agent of the St. Mary's Indian Band becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or representative agent, as the case may be, must report them to the chief operating officer or the chair of the Finance and Audit Committee.

Inquiry into Report

96.(1) If a report is made to the chief operating officer under subsection 95(3), the chief operating officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 95(3), 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

97.(1) All reasonable steps must be taken by the chief operating officer, 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 95 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 95 must not be subjected to any form of reprisal by the St. Mary's Indian Band or by a councillor, officer, employee, contractor or representative agent of the St. Mary's Indian Band as a result of making that report.

(3) The chief operating officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures

(a) for the recording and safeguarding of reports made under section 95 and any records prepared during the inquiry or investigation into those reports;

- (b) for the inquiry or investigation into reports made under section 95; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 95.

(5) 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 95.

(6) If, upon independent investigation, it is determined that a person has not acted in good faith in making a report under section 95, the following actions may be taken:

- (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 a representative agent may be revoked.

Liability for Improper Use of Money

98.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the St. Mary's Indian Band's local revenue law is personally liable to the St. Mary's Indian Band for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the St. Mary's Indian Band 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 St. Mary's Indian Band under subsection (1) may be recovered for the St. Mary's Indian Band by the St. Mary's Indian Band, a member of the St. Mary's Indian Band or a person who holds a security under a borrowing made by the St. Mary's Indian Band.

(4) It is a good defence to any action brought against an officer or employee of the St. Mary's Indian Band for unauthorized expenditure, investment or use of the St. Mary's Indian Band'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

99.(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);

“St. Mary’s Indian Band official” means a current or former councillor, officer or employee of the St. Mary’s Indian Band.

(2) Subject to subsection (4), the Council must by resolution provide the chief operating officer and the financial controller with an indemnification in accordance with the terms specified in the resolution including the circumstances and maximum amount which may be given.

(3) The Council may by resolution indemnify or provide for the indemnification of any other named St. Mary’s Indian Band official, a category of St. Mary’s Indian Band official or all St. Mary’s Indian Band officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a St. Mary’s Indian Band official’s conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

100.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the St. Mary’s Indian Band; 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 St. Mary’s Indian Band respecting any proposed amendment of this Law; or

(b) the involvement of members of the St. Mary’s Indian Band 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 St. Mary’s Indian Band may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

101. As soon as practical after the Board approves the Financial Administration Law of the St. Mary’s Indian Band, the Council must provide a copy of the Law to the First Nations Finance Authority.

Coming into Force

102. 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 19th day of March, 2013, at Cranbrook, in the Province of British Columbia.

READ THIS FIRST TIME April 16, 2012.

READ THIS SECOND TIME October 13, 2012.

READ THIS THIRD TIME AT GENERAL BAND MEETING November 26, 2012.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 19th day of March, 2013, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Jim Whitehead
Chief Jim Whitehead

signed Joe Pierre
Councillor Joe Pierre

signed Corrie Walkley
Councillor Corrie Walkley

signed Codie Andrew
Councillor Codie Andrew

signed Richard Williams
Councillor Richard Williams

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest**PART I****INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the St. Mary’s Indian Band 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 St. Mary's Indian Band 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 St. Mary's Indian Band's traditional land holding system pursuant to a band council resolution.

(2) Subject to applicable provincial and federal privacy laws, councillor must file a written disclosure of the following information with the chief operating officer:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The chief operating officer must establish and maintain a register of all information disclosed by a councillor under this section and section 6 and, upon request of an officer, employee or member of St. Mary's Indian Band alleging a conflict of interest in relation to information contained in the register, must 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, cultural 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 St. Mary's Indian Band;

(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 St. Mary's Indian Band to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the chief operating officer under section 5, and the gift must be treated as the property of the St. Mary's Indian Band.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the St. Mary's Indian Band.

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 St. Mary's Indian Band.

(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 St. Mary's Indian Band.

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 St. Mary's Indian Band.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The chief operating officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the chief operating officer or, in the case of the chief operating officer, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the chief operating officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the St. Mary's Indian Band;

(b) is of nominal value; or

(c) is given by a close friend or relative as an element of that relationship.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the chief operating officer or, in the case of the chief operating officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the St. Mary's Indian Band.

(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.

St. Mary's Indian Band Property and Services

17.(1) Officers and employees must not use any personal property or services of the St. Mary's Indian Band 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

St. Mary's Indian Band 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 St. Mary's Indian Band, other than a person who has an employment contract with the St. Mary's Indian Band.

(2) In this Part, a reference to a contractor includes a reference to each employee or representative agent of the contractor who is engaged to perform duties or functions under the contract with the St. Mary's Indian Band.

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 St. Mary's Indian Band.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the St. Mary's Indian Band; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the St. Mary's Indian Band.

(2) A contractor must not attempt to obtain preferential treatment from the St. Mary's Indian Band 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 representative agent of the contractor who is engaged to perform duties or functions under the contract with the St. Mary's Indian Band is informed of their obligations under this Part and must take steps to ensure that these employees or representative 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.

Business Opportunities

22. A contractor must not take advantage of a business or investment

opportunity being considered by the St. Mary's Indian Band and which the contractor becomes aware of while performing services for the St. Mary's Indian Band unless the St. Mary's Indian Band has determined not to pursue the opportunity.

St. Mary's Indian Band Property and Services

23. If a contractor has been provided the use of any property or services of the St. Mary's Indian Band in order to perform services for the St. Mary's Indian Band, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**STZ'UMINUS FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 14, 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 Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus 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 *Chemainus First Nation Property Assessment Law, 2010*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Stz'uminus First Nation, being a band named in the schedule to the Act and formerly known as Chemainus First Nation;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chemainus First Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of all of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of June, 2013, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed John Elliott
 Chief John Elliot

Councillor George Seymour

signed Timothy Harris
 Councillor Timothy Harris

signed Herb Seymour
 Councillor Herb Seymour

signed Harvey Seymour
 Councillor Harvey Seymour

signed Terry Sampson
 Councillor Terry Sampson

signed Roxanne Harris
 Councillor Roxanne Harris

Councillor Anne Jack

Councillor Kevin Frenchy

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$28,592.00
TOTAL REVENUES	\$28,592.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 9,780.00
2. Protection Services	
a. Firefighting	\$ 1,500.00
3. Transportation	
a. Snow and Ice Removal	\$ 1,000.00
4. Community Development	
a. Economic Development Program	\$13,522.00
5. Environment Health Services	
a. Water Purification and Supply	\$ 1,000.00
6. Other Services	
a. Other Service	\$ 290.00
7. Contingency Amount	\$ 1,500.00
TOTAL EXPENDITURES	\$28,592.00
BALANCE	\$ 0.00

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. District of North Cowichan:	
Fire Protection and Water Supply	\$450.00
b. Cowichan Valley Regional District:	
Fire Protection and Landfill Protection	\$1,000.00
c. Diamond Improvement District:	
Water Supply	\$50.00

**STZ'UMINUS FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective June 14, 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 Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus 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 *Chemainus First Nation Property Assessment Law, 2010*;

“First Nation” means the Stz'uminus First Nation, being a band named in the schedule to the Act and formerly known as the Chemainus First Nation;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chemainus First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than 100 dollars (\$100), the taxable property shall be taxed at 100 dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of June 2013, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed John Elliott
Chief John Elliott

Councillor George Seymour

signed Timothy Harris
Councillor Timothy Harris

signed Herb Seymour
Councillor Herb Seymour

signed Harvey Seymour
Councillor Harvey Seymour

signed Terry Sampson
Councillor Terry Sampson

signed Roxanne Harris
Councillor Roxanne Harris

Councillor Anne Jack

Councillor Kevin Frenchy

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed value:
<u>British Columbia</u>	
Class 1 - Residential	-
Class 2 - Utilities	28.7550
Class 4 - Major Industry	-
Class 5 - Light Industry	25.8860
Class 6 - Business and Other	-
Class 7 - Forest Land	-
Class 8 - Recreational Property/Non-Profit Organization	-
Class 9 - Farm	-

**TK'EMLÚPS TE SECWÉPEMC
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 27, 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 Tk'emlúps te Secwépmc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépmc 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 *Kamloops Indian Band Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tk'emlúps te Secwépmc, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as Schedules A to D and the expenditures provided for in the Schedules are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014 and ending March 31, 2015 is comprised of

(a) sections 1 and 2 of Part 1 of Schedule A; and

(b) all of Part 2 of each of Schedules B - D except for section 8 in Schedule B, and section 2 in Schedule C, and section 5 in Schedule D.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. 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.

SCHEDULE A**ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:		\$5,730,556
a. Property Tax		\$5,615,986
KIB General & Combined	\$2,896,474	
Paul Lake	\$ 158,067	
Sun Rivers	\$2,561,445	
b. Penalty & Interest		\$ 114,570
KIB General & Combined	\$ 79,564	
Paul Lake	\$ 3,000	
Sun Rivers	\$ 32,006	
2. Other Revenue		\$ 183,759
a. CN Grant in Lieu of Tax		\$ 126,689
b. BC Hydro FNDCF Agreement		\$ 42,553
c. Other revenue		\$ 14,517
TOTAL REVENUES		\$5,914,316

PART 2: EXPENDITURES

District 1 (Schedule B)		\$3,159,798
District 2 (Schedule C)		\$ 161,067
District 3 (Schedule D)		\$2,593,451
TOTAL EXPENDITURES		\$5,914,316
BALANCE		\$ (0)

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

City of Kamloops ~ Fire Protection Agreement	\$870,685.
City of Kamloops ~ San-Sewer Agreement	\$152,600.

SCHEDULE B – EXPENDITURES

DISTRICT 1

(KIB GENERAL & COMBINED)

1.	General Government Expenditures		\$542,492
	a. Executive and Legislative	\$256,000	
	b. General Administrative	\$286,492	
	c. Other General Government	\$0	
2.	Protection Services		\$295,572
	a. Firefighting	\$289,547	
	b. Railway Crossing Maintenance	\$6,025	
3.	Transportation and Communication		\$633,015
	a. Domestic and Maintenance	\$633,015	
4.	Recreation and Cultural Services		\$331,231
	a. Recreation	\$205,766	
	b. Culture	\$125,465	
5.	Community Development		\$676,151
	a. Education	\$294,759	
	b. Housing	\$280,367	
	c. Heritage Protection – Rights & Title	\$101,025	
6.	Other Services		\$307,128
	a. Social Programs & Assistance	\$186,352	
	b. Utilities - Hydro	\$33,000	
	c. Elders and Youth	\$87,766	
7.	Fiscal Services		\$66,200
	a. Other Debt Charges	\$38,325	
	b. Other Fiscal Services (BCA)	\$27,875	
8.	Grants		\$141,787
	a. Financial Need Grant(s)	\$141,787	
9.	Contingency Fund		\$31,202
	a. Tagish	\$1,228	
	b. G&M Trailer Court	\$1,506	

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STANDARDS, PROCEDURES, AND LAWS UNDER THE FMA
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c. Windchimes	\$483	
d. Silver Sage Trailer Park	\$461	
e. Sage Meadows Mobile Home Park	\$702	
f. 7-Mile	\$1,223	
g. KIB General	\$25,599	
10. Local Development Servicing Agreements		\$117,210
a. Tagish	\$35,604	
b. G&M Trailer Court	\$20,704	
c. Windchimes	\$6,424	
d. Silver Sage Trailer Park	\$7,291	
e. Sage Meadows Mobile Home Park	\$11,727	
f. 7-Mile	\$35,460	
TOTAL EXPENDITURES		\$3,159,798

SCHEDULE C – EXPENDITURES

DISTRICT 2

(Paul Lake)

1. General Government Expenditures		\$17,362
a. General Administrative	\$16,107	
b. Other Fiscal Services (BCA)	\$1,255	
2. Grants:		\$39,663
a. Financial Need Grant(s) (FNG)	\$39,663	
3. Contingency Fund		\$1,611
4. Local Development Servicing Agreement		\$34,337
5. Community Development		\$68,093
c. Heritage Protection – Rights & Title	\$68,093	
TOTAL EXPENDITURES		\$161,067

SCHEDULE D – EXPENDITURES**DISTRICT 3**

(Sun Rivers)

1.	General Government Expenditures		\$279,563
	a.	General Administrative	\$259,563
	b.	Other Fiscal Services (BCA)	\$20,000
2.	Environment Health Services		20,000
	a.	Garbage Waste Collection and Disposal	20,000
3.	Protection Services		\$581,138
	a.	Firefighting	\$581,138
4.	Fiscal Services		\$152,600
	a.	City Service User Fee	\$152,600
5.	Grants:		\$339,574
	a.	Financial Need Grant(s)	\$339,574
6.	Contingency Fund		\$25,956
7.	Local Development Servicing Agreements		\$654,058
8.	Community Development		\$527,904
9.	Other Services		\$12,657
	TOTAL EXPENDITURES		\$2,593,451

**TK'EMLÚPS TE SECWÉPEMC
ANNUAL RATES LAW, 2013**

[Effective June 27, 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 Tk'emlúps te Secwépemc has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Rates Law, 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 *Kamloops Indian Band Property Assessment Law, 2008*;

“District” means a tax district in the reserve as set out in subsection 11(2) of the Taxation Law

“First Nation” means the Tk'emlúps te Secwépemc, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedules A-C for each District upon the assessed value of all taxable property in each property class in each District.

SCHEDULE A

DISTRICT 1

(KIB General)

TAX RATES

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	8.25168
Class 2 - Utilities	31.68908
Class 5 - Light Industry	23.63155
Class 6 - Business and Other	24.24475
Class 8 - Recreational Property/Non-Profit Organization	7.58437

SCHEDULE B

DISTRICT 2

(PAUL LAKE)

TAX RATES

PROPERTY CLASS

RATE PER \$1,000
Assessed Value

Class 1 – Residential

7.59604

SCHEDULE C
DISTRICT 3
(SUN RIVERS)
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	8.3930
Class 6 - Business and Other	22.863
Class 8 - Recreational Property/Non-Profit Organization	16.7291

**TSARTLIP FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 14, 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 Tsartlip First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip First Nation Annual Expenditure Law, 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 the budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Tsartlip First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsartlip First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsartlip First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2013, and ending March 30, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized in this Law, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11 day of June, 2013, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

<hr/> Chief I.W. Morris	signed <hr/> Joni Olsen Councillor Joni Olsen
<hr/> Councillor Paul R. Sam	<hr/> Councillor Alec Sam, Sr.
signed <hr/> Verna Ellsworth Councillor Verna Ellsworth	signed <hr/> William Morris Councillor William Morris
signed <hr/> Simon Smith Councillor Simon Smith, Jr.	<hr/> Councillor Phil Tom
<hr/> Councillor Curtis Olsen	signed <hr/> Gord Elliott Councillor Gord Elliott

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	84,882.98
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	0.00
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	4,000.00
TOTAL REVENUES	\$80,882.98

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	7000.00
b. General Administrative	10000.00
2. Protection Services	2500.00
a. Policing	2500.00
b. Firefighting	2500.00
c. Regulatory Measures	1500.00
3. Transportation	
a. Roads and Streets	1000.00
b. Snow and Ice Removal	682.98
4. Recreation and Cultural Services	
a. Recreation	3500.00
b. Culture	1500.00
5. Community Development	
a. Education	1500.00
c. Planning and Zoning	1500.00
d. Community Planning	1500.00
e. Economic Development Program	1500.00
f. Heritage Protection	1500.00
6. Environment Health Services	
b. Sewage Collection and Disposal	4000.00

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	c. Garbage Waste Collection and Disposal	4000.00
7.	Fiscal Services	
	b. Debt Payments - First Nations Finance Authority	0.00
	e. Other Debt Charges	10000.00
	f. Other Fiscal Services	3500.00
8.	Other Services	
	a. Health	2500.00
	b. Social Programs and Assistance	1500.00
9.	Taxes Collected for Other Governments	3500.00
10.	Grants:	
	a. Home owner grant equivalents:	4000.00
	b. Other grants:	
11.	Contingency Amounts	7700.00
	TOTAL EXPENDITURES	80,882.98
	BALANCE	0.00

**TSARTLIP FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective June 14, 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 Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip 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 *Tsartlip First Nation Property Assessment Law, 2012*;

“First Nation” means the Tsartlip First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsartlip First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred and fifty dollars (\$150), the taxable property shall be taxed at one hundred and fifty dollars (\$150) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of May, 2013, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed I.W. Morris
Chief I.W. Morris

signed Joni Olsen
Councillor Joni Olsen

Councillor Paul R. Sam

Councillor Alec Sam, Sr.

signed Verna Ellsworth
Councillor Verna Ellsworth

signed William Morris
Councillor William Morris

signed Simon Smith
Councillor Simon Smith, Jr.

Councillor Phil Tom

Councillor Curtis Olsen

Councillor Gord Elliott

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000
Class 1 - Residential	6.45334
Class 2 - Utilities	38.16111
Class 6 - Business and Other	16.91135
Class 7 - Forest Land	00.00
Class 8 - Recreational Property/Non-Profit Organization	13.39501
Class 9 - Farm	9.21090

**TSAWOUT FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 24, 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 Tsawout First Nation has enacted the *Tsawout First Nation Property Assessment Law, 2008* and the *Tsawout First Nation Property Taxation Law, 2008*, respecting taxation for local purposes on reserve;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year.

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Expenditure Law, 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 fiscal year;

“Assessment Law” means the *Tsawout First Nation Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsawout First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a fiscal year, that is intended to have effect only until replaced with an annual budget for that fiscal year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsawout First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2013 and ending March 31, 2014, is comprised of those portion of the Schedule shown as “2013-2014 Annual Budget” and Appendix A and the expenditures provided for in the annual budget are authorized.

4.(1) The First Nation’s interim budget for the fiscal year beginning April 1, 2014 and ending March 31, 2015 is comprised of the those portions of the Schedule shown as “2014-2015 Interim Budget”.

(2) The expenditures provided for the interim budget are authorized until the First nation’s annual expenditure law for the fiscal year referenced in subsection (1) comes into effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of the an expenditure authorized in this Law, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. A Capital Projects Reserve Fund is hereby established for the purpose of accumulating funds for the future capital projects on the reserve.

9. A Contingency Reserve Fund is hereby established for the purpose of providing revenue stability during cyclical downturns in the local revenues, and ensuring the financial capacity to respond to emergencies and unforeseen cost increases.

10. The amounts as are indicated in the annual budget must be transferred from the Sewer Replacement Reserve Fund to the Capital Projects Reserve Fund.

11. The Sewer Replacement Reserve Fund and the Water Replacement Reserve Fund, both having zero balances, are hereby closed and are no longer reserve funds of the First Nation.

12. This Law authorizes the expenditure of contingency amount as necessary within any of the categories of expenditures set out in the Schedule.

13. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

14. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

15. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

16.(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.

17. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of May, 2013, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of (5) members of Council.

signed Harvey Underwood
Chief Harvey Underwood

Councillor Allan Claxton

signed Toby Joseph
Councillor Toby Joseph

signed E. Samantha Etzel
Councillor E. Samantha Etzel

signed Louis Claxton
Councillor Louis Claxton

signed Stanley Sam
Councillor Stanley Sam

signed Antoine Underwood
Councillor Antoine Underwood

signed George David Underwood
Councillor George David Underwood

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

	2013-2014 Annual Budget	2014-2015 Interim Budget
PART 1: REVENUES		
1 Local Revenues for current taxation year		
a. Property Tax	1,019,075	1,025,000
b. Penalties and Interest	21,000	21,000
c. BC HOG Benefit	282,053	80,000
d. Tax Search Revenue	600	600
2 Accumulated Surplus carried over from prior fiscal year	196,440	
3 Reserve Fund Revenues		
a. Sewer Replacement Reserve Fund	125,000	
b. Contingency Reserve Fund	24,276	
4 Moneys borrowed from reserve funds		
TOTAL REVENUES	1,644,168	1,150,876
PART 2: EXPENDITURES		
1 General Government Services		
a. Executive and Legislative	85,000	80,000
b. General Administrative	120,000	120,000
c. Board of Review	7,500	7,500
d. BC Assessment	10,000	10,000
2 Protection Services		
a. Fire Protection	50,000	50,000
b. Animal Control	6,000	6,000
3 Transportation		
a. Road repairs and groundskeeping	50,000	50,000
b. Snow and Ice Removal	10,000	10,000
4 Recreation and Cultural Services		
a. Recreation	25,000	25,000
b. Culture	35,000	35,000
c. Other Recreation and Culture	55,000	55,000

5	Community Development		
	a. Economic Development Program	51,705	50,000
6	Fiscal Services		
	a. Interim Financing Payments to First Nation Finance Authority	140,000	160,466
7	Other Services		
	a. Health	42,000	42,000
	b. Mosquito Control	20,000	20,000
8	Grants		
	a. Home Owner Grants	409,910	409,910
	b. Other Grants		
9	Contingency Amounts	20,000	20,000
10	Transfers into Reserve Funds		
	a. Capital Projects Reserve Fund	407,053	
	b. Contingency Reserve Fund	100,000	
	TOTAL EXPENDITURES	<u>1,644,168</u>	<u>1,150,876</u>
	BALANCE	<u>0</u>	<u>0</u>

SERVICE AGREEMENTS

1	District of Central Saanich - General Service Agreement	70,000
2	District of Central Saanich - Fire Protection Agreement	50,000
3	District of Central Saanich - Mosquito Control Agreement	20,000
4	Capital Regional District - Hospital Service Agreement	42,000

Note: This budget includes Appendix A: Reserve Fund Balance

APPENDIX A
RESERVE FUND BALANCES

1 Sewer Replacement Reserve Fund (Closed)	
Beginning Balance - April 1, 2013	125,000
Transfers Out	
i. Capital Projects Reserve Fund	(125,000)
Moneys Borrowed	
Transfers In	
i. Local Revenue Account	
Moneys repaid	
Ending Fund Balance - March 31, 2014	<u><u>0</u></u>
2 Contingency Reserve Fund	
Beginning Balance - April 1, 2013	0
Transfers Out	
i. Local Revenue Account	0
Moneys borrowed	0
Transfers In	
i. Local Revenue Account	100,000
Moneys repaid	
Ending Fund Balance - March 31, 2014	<u><u>100,000</u></u>
3 Capital Projects Reserve Fund	
Beginning Balance - April 1, 2013	0
Transfers Out	
i. Local Revenue Account	0
Moneys borrowed	
Transfers In	
i. Local Revenue Account	407,053
Moneys repaid	
Ending Fund Balance - March 31, 2014	<u><u>407,053</u></u>
4 Water Replacement Reserve Fund (Closed)	
Beginning Balance - April 1, 2013	0
Transfers Out	

1860

STANDARDS, PROCEDURES, AND LAWS UNDER THE FMA
NORMES, PROCÉDURES ET LOIS SOUS LE RÉGIME DE LA LGFPN

i. Local Revenue Account 0

Moneys Borrowed

Transfers In

i. Local Revenue Account

Moneys repaid

Ending Fund Balance - March 31, 2014

0

**TSAWOUT FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective May 24, 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 Tsawout First Nation has enacted the *Tsawout First Nation Property Assessment Law, 2008* and the *Tsawout 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 setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsawout First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tsawout 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 *Tsawout First Nation Property Assessment Law, 2008*;

“First Nation” means the Tsawout First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law made 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 *Tsawout 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 the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where:

a) the amount of the tax levied on Class I taxable property in a taxation year

signed Toby Joseph
Councillor Toby Joseph

signed E. Samantha Etzel
Councillor E. Samantha Etzel

signed Antoine Underwood
Councillor Antoine Underwood

signed George David Underwood
Councillor George David Underwood

SCHEDULE
2013 TAX RATES

PROPERTY CLASS	RATE PER \$1000 ASSESSED VALUE
Class 1 - Residential	7.089300
Class 2 - Utilities	35.91260
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	18.21760
Class 7 - Forest Land	0
Class 8 - Recreational Property /Non-Profit Organization	18.1570
Class 9 - Farm	0

**TSLEIL-WAUTUTH NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 28, 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 Tsleil-Waututh Nation has enacted *Tsleil-Waututh Nation Property Assessment Law, 2010* and *Tsleil-Waututh Nation Property Taxation Law, 2010*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the Tsleil-Waututh Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Expenditure Law, 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 *Tsleil-Waututh Nation Property Assessment Law, 2010*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsleil-Waututh Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning January 1, 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.

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,532,813.00
b. Other Revenue	\$843,042.00
2. Reserve fund revenues	
i. TWN Capital Reserve Fund	\$230,000.00
TOTAL REVENUES	\$2,605,855.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$50,000.00
b. General Administrative	\$100,000.00
c. Other General Government	\$100,000.00
2. Protection Services	
a. Policing	\$0.00
b. Firefighting	\$0.00
c. Regulatory Measures	\$0.00
d. Other Protective Services	\$0.00
3. Transportation	
a. Roads and Streets	\$15,000.00
b. Snow and Ice Removal	\$0.00
c. Parking	\$0.00
d. Public Transit	\$0.00
e. Other Transportation	\$0.00
4. Recreation and Cultural Services	
a. Recreation	\$50,000.00
b. Culture	\$30,000.00
c. Heritage Protection	\$10,000.00
d. Other Recreation and Culture	\$10,000.00

5. Community Development	
a. Education	\$50,000.00
b. Planning and Zoning	\$10,000.00
c. Community Planning	\$10,000.00
d. Economic Development Program	\$25,000.00
e. Tourism	\$5,000.00
f. Trade and Industry	\$0.00
g. Land Rehabilitation and Beautification	\$0.00
h. Other Regional Planning and Development	\$0.00
i. Public Works	\$165,000.00
6. Environment Health Services	
a. Water Purification and Supply	\$0.00
b. Sewage Collection and Disposal	\$0.00
c. Garbage Waste Collection and Disposal	\$0.00
d. Recycling	\$0.00
e. Other Environmental Services	\$0.00
7. Other Services	
a. Health	\$20,000.00
b. Social Programs and Assistance	\$20,000.00
c. Agriculture	\$0.00
d. Education	\$0.00
e. District of North Vancouver MTSA	\$1,281,855.00
8. Grants:	
a. Home owner grant equivalents:	\$399,000.00
9. Contingency Amounts	\$25,000.00
10. Transfers into reserve funds	
a. TWN Capital Reserve Fund	\$0.00
11. Capital Expenditures	
a. Administration Building Construction Cost	\$230,000.00
TOTAL EXPENDITURES	\$2,605,855.00
BALANCE	\$0.00

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

- a. The District of North Vancouver (DNV) \$1,281,855.00

The DNV will provide services such as:

- a. Fire fighting, policing, parks and recreation, library
- b. Permitting storm water and sewer from properties on IR #3 to be discharged through the TWN infrastructure into DNV's municipal system
- c. Supplying water through the TWN infrastructure on IR #3, other than for industrial purposes
- d. Providing other works and services to IR #3 and its occupants as are provided to other residents of the District.

Appendix A
Reserve Fund Balances

1. TWN Capital Reserve Fund	
Beginning balance as of January 1, 2013:	\$230,000.00
Transfers out	
i. to local revenue account:	\$230,000.00
Moneys borrowed	
	\$0.00
Transfers in	
i. from local revenue account:	\$0.00
Moneys repaid	
	\$0.00
Ending balance as of December 31, 2013:	\$0.00

**TSLEIL-WAUTUTH NATION
ANNUAL RATES LAW, 2013**

[Effective May 28, 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 Tsleil-Waututh Nation has enacted the *Tsleil-Waututh Nation Property Assessment Law, 2010* and the *Tsleil-Waututh Nation Property Taxation Law, 2010*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Rates Law, 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 *Tsleil-Waututh Nation Property Assessment Law, 2010*;

“First Nation” means the Tsleil-Waututh First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00), the taxable

property shall be taxed at one hundred dollars (\$ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of May 28, 2013 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2013, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Chief Maureen Thomas
Chief Maureen Thomas

signed Deanna B. George
Councillor Deanna B. George

signed Travis George
Councillor Travis George

signed Liana Martin
Councillor Liana Martin

signed Jennifer Thomas
Councillor Jennifer Thomas

signed Charlene Aleck
Councillor Charlene Aleck

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER Thousand dollars (\$1,000.00)
Class 1 – Residential	4.30190
Class 2 – Utilities	57.45728
Class 4 - Major Industry	42.23204
Class 5 - Light Industry	17.43628
Class 6 - Business and Other	16.62269
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	9.92374
Class 9 - Farm	N/A

**T'SOU-KE FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 14, 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 T'Sou-ke First Nation duly enacts as follows:

1. This Law may be cited as the *T'Sou-ke First Nation Annual Expenditure Law, 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 a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *T'Sou-ke First Nation Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the T'Sou-ke First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *T’Sou-ke First Nation Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day June, 2013, at Sooke, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed Gordon Planes
 Chief Gordon Planes

signed Bonita Hill
 Councillor Bonita Hill

signed Lawrence Underwood
 Councillor Lawrence Underwood

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:
- a. Property Tax \$ 10,466.93

TOTAL REVENUES \$ 10,466.93

PART 2: EXPENDITURES

1. General Government Expenditures
- a. Executive and Legislative \$
- b. General Administrative \$
- c. BC Assessment Contract \$ 400.00
- d. Other General Government
2. Protection Services
- a. Fire Protection \$ 1,500.00
3. Transportation
- a. Roads and Streets \$ 1,370.50
4. Environmental Health Services
- a. Water Purification and Supply \$ 4,667.74
- b. Garbage Waste Collection and Disposal \$ 1,482.00
- Contingency Amounts \$ 1,046.69

TOTAL EXPENDITURES \$ 10,466.93

BALANCE \$ 0

Note: The First Nation has a service agreement with BC Assessment in the amount of \$40.00 (forty dollars) per assessed folio.

**T'SOU-KE FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective June 14, 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 T'Sou-ke First Nation duly enacts as follows:

1. This Law may be cited as the *T'Sou-ke First Nation Annual Rates Law, 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 *T'Sou-ke First Nation Property Assessment Law, 2011*;

“First Nation” means the T'Sou-ke First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *T'Sou-ke First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2013, at Sooke, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed Gordon Planes
Chief Gordon Planes

signed Bonita Hill
Councillor Bonita Hill

signed Lawrence Underwood
Councillor Lawrence Underwood

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1000
Class 1 - Residential	6.76990
Class 2 - Utilities	47.04346
Class 5 - Light Industry	28.65123
Class 6 - Business and Other	19.32762
Class 7 - Forest Land	24.06829
Class 8 - Recreational Property/Non-Profit Organization	8.20090
Class 9 - Farm	11.70090

**TZEACHTEN FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective May 31, 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 Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten 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 *Tzeachten First Nation Property Assessment Law, 2010*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tzeachten First Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tzeachten First Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) sections 1 and 2 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 6.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of May, 2013, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Glenda Campbell
Chief Glenda Campbell

signed Anthony Malloway
Councilor Anthony Malloway

signed Cathy Hall
Councilor Cathy Hall

signed Melanie Williams
Councilor Melanie Williams

signed Lawrence Roberts
Councilor Lawrence Roberts

SCHEDULE I**ANNUAL BUDGET AND INTERIM BUDGET****PART 1: REVENUES**

1. Local revenues for current fiscal year:
 - a. Property Tax \$2,161,047.09

TOTAL REVENUES \$2,161,047.09

PART 2: EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative \$15,000.00
 - b. General Administrative \$76,300.00
 - c. Other General Government \$200,000.00
 - d. Taxation Database & Systems \$4,500.00
 2. Protection Services
 - a. Other Protective Services \$3,500.00
 3. Recreation and Cultural Services
 - a. Recreation \$27,600.00
 4. Community Development
 - a. Economic Development Program \$218,206.05
 5. Other Services
 - a. Assessment Services (BCAA) \$17,709.10
 - b. Municipal Tax Service Agreement \$962,352.95
 6. Grants:
 - a. Home owner grant equivalents: \$614,878.99
 7. Contingency Amounts \$21,000.00
- TOTAL EXPENDITURES \$ 2,161,047.09**

BALANCE \$ 0

- a. **Municipal Tax Service Agreement with the city of Chilliwack for the provision of water, sewer, and other municipal services. \$962,352.95**

**TZEACHTEN FIRST NATION
ANNUAL RATES LAW, 2013**

[Effective May 31, 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 Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten 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 *Tzeachten First Nation Property Assessment Law, 2010*;

“First Nation” means the Tzeachten First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tzeachten First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00), the taxable property shall be taxed at one hundred dollars (\$ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of May, 2013, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Glenda Campbell
Chief Glenda Campbell

signed Anthony Malloway
Councilor Anthony Malloway

signed Cathy Hall
Councilor Cathy Hall

signed Melanie Williams
Councilor Melanie Williams

signed Lawrence Roberts
Councilor Lawrence Roberts

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	7.72712	7.93867
Class 2 - Utilities	56.53246	58.32505
Class 4 - Major Industry	0.0	0.0
Class 5 - Light Industry	22.08829	22.52164
Class 6 - Business and Other	17.14226	17.57517
Class 7 - Forest Land	24.17864	25.07476
Class 8 - Recreational Property/Non-Profit Organization	7.68124	7.85041
Class 9 - Farm	28.73111	29.42427

**WE WAI KAI NATION
ANNUAL EXPENDITURE LAW, 2013**

[Effective June 27, 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;

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Expenditure Law, 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 *We Wai Kai Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the We Wai Kai Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation’s interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation’s annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. A Contingency Reserve Fund is hereby established for the purposes of funding unforeseen operating expenditures and stabilizing the temporary impacts of cyclical local revenue decreases.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of June, 2013, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed Ralph Dick
 Chief Ralph Dick

 Councillor Cindy Inrig

signed Brian Assu
 Councillor Brian Assu

signed Ted Lewis
 Councillor Ted Lewis

 Councillor Ted Assu

 Councillor Jody Wilson Raybould

 Councillor Dan Billy

signed Keith Wilson
 Councillor Keith Wilson

signed Kim Duncan
 Councillor Kim Duncan

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$26,846.00
TOTAL REVENUES	\$26,846.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$11,000.00
c. BC Assessment	\$ 1,200.00
2. Protection Services	
a. Policing	
b. Firefighting	\$ 5,000.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 6,023.00
b. Snow and Ice Removal	\$ 1,023.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	

6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Taxes Collected for Other Governments	
10. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
11. Contingency Amounts	\$ 2,600.00
12. Transfers into reserve funds	
13. Repayment of moneys borrowed from reserve funds	
TOTAL EXPENDITURES	\$26,846.00
BALANCE	\$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. BC Assessment	\$ 1,200.00
b. Service Agreement	\$ 5,000.00

Note: This Budget includes the one attached Appendix.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

Appendix A
Reserve Fund Balances

1. Contingency Reserve Fund	
Beginning balance as of January 1, 2013:	\$0
Transfers out	\$0
Moneys borrowed	\$0
Transfers in	
i. from local revenue account:	\$0
Moneys repaid	\$0
Ending balance as of December 31, 2013:	\$0

**WE WAI KAI NATION
ANNUAL RATES LAW, 2013**

[Effective June 27, 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 We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai 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 *We Wai Kai Nation Property Assessment Law, 2012*;

“First Nation” means the We Wai Kai Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 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

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 100
Class 1 - Residential	10.02682
Class 2 - Utilities	38.03640
Class 4 - Major Industry	46.15970
Class 5 - Light Industry	27.62200
Class 6 - Business and Other	22.18110
Class 7 - Forest Land	7.88490
Class 8 - Recreational Property/Non Profit	11.84490
Class 9 - Farm	14.35960



By-laws

- **First Nation by-laws approved by the Minister of Aboriginal Affairs and Northern Development under section 83 of the *Indian Act***

Règlements administratifs

- **Règlements administratifs des premières nations approuvés par le ministre des Affaires autochtones et du développement du Nord canadien en vertu de l'article 83 de la *Loi sur les Indiens***



**ALEXANDER FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2012**

[Effective January 16, 2013]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2012*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 64 of the *Alexander First Nation Property Assessment and Taxation By-law - 2012*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Alexander First Nation duly enacts as follows:

1. This By-law may be cited as the *Alexander First Nation Annual Property Taxation Expenditure By-law, 2012*.

2. In this by-law:

“Act” means the *Indian Act* and regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Alexander First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Alexander First Nation Property Assessment and Taxation By-law - 2012*.

3. The Nation’s annual taxation budget for the 2012 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.
 5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
 6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
 7. Expenditures of local revenues must be made only in accordance with the annual budget.
 8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.
 9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
 10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
 11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
 12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
 13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.
- THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 14 day of May, 2012, at Alexander First Nation Reserve #134, in the Province of Alberta.
- A quorum of Council consists of (4) members of Council.

signed Herb Roy Arcand

Chief Herbert Roy Arcand

Councillor Kurt Burnstick

signed Armand Arcand

Councillor Armand Arcand

Councillor Curtis Arcand

signed Bernard Paul

Councillor Bernard Paul

signed Marty Arcand

Councillor Marty Arcand

Councillor Marcel Arcand

SCHEDULE 'A'

**ALEXANDER FIRST NATION
ANNUAL PROPERTY TAX BUDGET 2012**

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 160,597.69
Property Tax Revenue carried over from previous carried Fiscal Years	
Deficit Property Tax Revenue carried over from previous carried Fiscal Years	

TOTAL REVENUES \$ 160,597.69

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	\$ 120,000.00
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Other Transportation	
4. Recreation and Cultural Services	\$ 24,097.69
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	

d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
e. Other Environmental Services	
7. Fiscal Services	
a. Interests Payments	
b. Debt Charges	
c. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Other Service	
9. Other Expenditures	
a. Municipal Service Agreements [list each]	
b. Contingency	\$ 16,500.00
TOTAL EXPENDITURES	\$ 160,597.69

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BY-LAWS UNDER THE INDIAN ACT
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

Councillor Curtis Arcand

Councillor Marcel Arcand

signed Marty Arcand
Councillor Marty Arcand

**FORT MCKAY FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2012**

[Effective February 12, 2013]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Fort McKay First Nation has enacted the *Fort McKay First Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 24 of the *Fort McKay First Nation Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort McKay First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McKay First Nation Annual Property Taxation Expenditure By-law, 2012*.

2. In this by-law:

“Act” means the *Indian Act* and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Fort McKay First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Fort McKay First Nation Property Assessment and Taxation By-law*.

3. The Nation’s annual taxation budget for the 2012 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

FORT McKAY FIRST NATION
2012 PROPERTY TAX – BUDGET REVIEW
2012 Estimated

Revenues:

Total Tax Levy:	\$ 2,182,638.79
Arrears	\$ 48,462.40
Credits	\$ -
Penalties	\$ 1,920.38
Tax Revenue	\$ 2,233,021.57
Carry Forward Income Unallocated from Previous Years	\$ 3,462,700.26
Surplus/Deficit from Previous Year	\$ -
Other	\$ -
Total Potential Revenue	<u>\$ 5,695,721.83</u>

Expenditures:

Estimate

Community Development:

Infrastructure Projects \$ 3,531,347.53

Administration:

Tax Administrator Salary/Appeal Board Fees \$ 7,871.65

Tax Assessor Fees \$ 163,000.00

Park Development:

Maintenance \$ 1,423,930.46

Utility Services \$ 569,572.18

\$ 5,695,721.83

Total Expenditures **\$ 5,695,721.83**

Balance **\$ 0.00**

*** Note: Prior to 2012, budgeting exercise not performed however, income is kept in a separate account as per by-law requirements*

signed Shawna Janvier

Shawna Janvier
Tax Administrator

May 16, 2012

Date Compiled

**FORT MCKAY FIRST NATION
TAX RATES BY-LAW 2012**

[Effective February 12, 2013]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Fort McKay First Nation enacted the *Fort McKay Property Assessment and Taxation By-law* on January 15, 2009;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the Indian Act and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McKay First Nation Tax Rates By-law 2012*.

2. Pursuant to Section 8(1) of the *Fort McKay Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for 2012 shall be,

- | | |
|---|-------|
| (a) for non-residential and linear property | 2.14% |
| (b) for machinery and equipment | 1.85% |

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting hold on May 16th, 2012.

signed David Bouchier
Councillor David Bouchier

signed Gerald Gladue
Councillor Gerald Gladue

signed Raymond Powder
Councillor Raymond Powder

STONEY FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2012

[Effective November 26, 2012]

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 29th day of May, 2012; and

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Stoney Tribal Administration has enacted the *Stoney Property Tax By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 56 of the *Stoney Property Tax By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Stoney Tribal Administration duly enacts as follows:

1. This By-law may be cited as the *Stoney Tribal Administration Annual Property Taxation Expenditure By-law, 2012*.

2. In this By-law:

“Act” means the *Indian Act* and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Stoney Tribal Administration, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Stoney Property Tax By-law*.

Stoney Tribal Administration Annual Property Taxation Expend. By-law [Alta.] 1913

signed Roderick Hunter
Councillor Roderick Hunter

Councillor Keith Lefthand

signed Tater House
Councillor Tater House

signed Homer Twoyoungmen
Councillor Homer Twoyoungmen

signed Terrance Rider
Councillor Terrance Rider

signed Lional Wildman
Councillor Lional Wildman

signed Hank Snow
Councillor Hank Snow

SCHEDULE "A"

**STONEY TRIBE
2012 ANNUAL PROPERTY TAX BUDGET**

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$739,186.60
Surplus or Deficit Property Tax Revenue Carried over from Previous Fiscal Years	\$ 0.00
Other	\$ 147.80

TOTAL REVENUES \$739,336.40

EXPENDITURES

Community Development (Housing)	\$702,369.58
Environmental Health Services	\$ 0.00
Fiscal Services	\$ 0.00
General Government Services	\$ 0.00
Protective Services	\$ 0.00
Recreation and Cultural Services	\$ 0.00
Taxes for Other Governments	\$ 0.00
Transportation	\$ 0.00
Grants, Small Business	\$ 0.00
Other Expenditures/Services	\$ 0.00
Contingency	\$ 36,966.82

TOTAL EXPENDITURES \$739,366.40

**STONEY FIRST NATION
2012 TAX RATES BY-LAW**

[Effective November 26, 2012]

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 29th day of May, 2012; and

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose; and

WHEREAS the Council of the Stoney First Nation enacted the *Stoney Property Assessment and Tax By-law* on July 9, 1992;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Stoney First Nation Tax Rates By-law 2012*.

2. Pursuant to Section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

- (a) for non-residential 1.50%
- (b) for machinery and equipment 0.85%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on May 29th, 2012.

Quorum: Nine (9)

signed Darcy Dixon
Chief Darcy Dixon

signed Bruce Labelle
Chief Bruce Labelle

signed Ernest Wesley
Chief Ernest Wesley

signed Shane Crawler
Councillor Shane Crawler

STURGEON LAKE CREE NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2012

[Effective January 16, 2013]

WHEREAS pursuant to section 83 of the *Indian Act*, the Council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Sturgeon Lake Cree Nation has enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenue raised under its property taxation by-laws;

NOW THEREFORE the Council of the Sturgeon Lake Cree Nation duly enacts as follows:

1. This By-law may be cited as the *Sturgeon Lake Cree Nation Annual Property Taxation Expenditure By-law, 2012*.

2. In this by-law:

“Act” means the *Indian Act* and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Sturgeon Lake Cree Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Sturgeon Lake Band Taxation and Business Licensing By-law*.

3. The Nation’s annual taxation budget for the 2012 year beginning January 1, and ending December 31, is attached as a Schedule to this by-law.

4. This by-law authorizes the expenditures provided for in the annual budget.
5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
7. Expenditures of local revenues must be made only in accordance with the annual budget.
8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.
9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
13. This By-law comes into force and effect upon being approved by the Minister of Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council of the 7 day of May, 2012, at Sturgeon Lake, in the Province of Alberta.

A quorum of Council consists of Four members of Council.

signed Richard Kappo
Chief Richard Kappo

signed Curtis Mitchell
Councillor Curtis Mitchell

signed Karl Moses
Councillor Karl Moses

signed Vyola Goodswimmer
Councillor Vyola Goodswimmer

signed Melvin Goodswimmer
Councillor Melvin Goodswimmer

signed Clyde Goodswimmer
Councillor Clyde Goodswimmer

signed Corrine Trottier
Councillor Corrine Trottier

SCHEDULE “A”
STURGEON LAKE CREE NATION
ANNUAL PROPERTY TAX BUDGET 2012

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 100,174.05
Property Tax Revenue carried over from previous carried Fiscal Years	
Deficit Property Tax Revenue carried over from previous carried Fiscal Years	

TOTAL REVENUES **\$ 100,174.05**

EXPENDITURES

1. General Government Expenditures	\$ 97,015.64
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	

d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
7. Fiscal Services	
a. Interests Payments	
b. Debt Charges	
c. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Other Service	
9. Other Expenditures:	
a. Municipal Service Agreements [list each]	
b. Contingency	\$ 10,017.41
TOTAL EXPENDITURES	\$100,174.05

**STURGEON LAKE CREE NATION
TAX RATES BY-LAW 2012**

[Effective January 16, 2013]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, The Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose; and

WHEREAS the Council of the Sturgeon Lake Cree Nation enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law* on July 23, 1986,

THEREFORE BE IT RESOLVED that the following by-law is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Sturgeon Lake Cree Nation Tax Rates By-law 2012*.

2. Pursuant to section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law*, the 2012 tax rates for each class of property shall be:

- (a) For non-residential 1.85%
- (b) For machinery and equipment 1.10%

3. This By-law comes into force and effect upon being approved by the Minister of Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on May 7, 2012.

signed Richard Kappo
Chief Richard Kappo

signed Curtis Mitchell
Councillor Curtis Mitchell

signed Karl Moses
Councillor Karl Moses

signed Vyola Goodswimmer
Councillor Vyola Goodswimmer

signed Melvin Goodswimmer
Councillor Melvin Goodswimmer

signed Clyde Goodswimmer
Councillor Clyde Goodswimmer

signed Corrine Trottier
Councillor Corrine Trottier

OKANAGAN INDIAN BAND
FINANCIAL ADMINISTRATION BY-LAW
BY-LAW NO. 2012-002

[Effective October 15, 2012]

A by-law to regulate the management and control of Okanagan Indian Band funds and establish the administrative structure of the Okanagan Indian Band which manages the funds.

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WHEREAS the *Indian Act* provides that Council may, subject to the approval of the Minister of Aboriginal Affairs and Northern Development Canada, make by-laws for the following purposes:

- (a) the appropriation and expenditure of moneys of the Okanagan Indian Band to defray the Okanagan Indian Band expenses;
- (b) the appointment of officials to conduct the business of Council; and
- (c) any matter arising out of or ancillary to the exercise of the powers described in subsection 83(1) of the Act;

AND WHEREAS the Council of the Okanagan Indian Band has determined that it is desirable and necessary that a financial administration by-law be established for the purposes set out in subsection 83(1) of the Act;

NOW THEREFORE the Council of the Okanagan Indian Band, at a duly convened meeting, enacts the following by-law:

PART 1

TITLE

1. This By-law may be called the *Okanagan Indian Band Financial Administration By-law*.

PART 2

DEFINITIONS

2. In this By-law,

“Act” means the *Indian Act*;

“annual audit” means an audit by an auditor of the Okanagan Indian Band’s consolidated financial statements for the preceding fiscal year according to generally accepted auditing standards and including a separate audit of the Tax Account;

“annual budget” means the revenues and expenditures projected and approved by Council under section 33 for the next fiscal year and includes any amendments to the annual budget made under section 32;

“annual audited financial statements” means the consolidated financial statements audited by an auditor as part of conducting the annual audit;

“auditor” means a person or company who is designated as a chartered accountant or certified general accountant and who is a member in good standing with the registered accounting association that regulates his designation;

“Finance Committee” means the Finance Committee of the Okanagan Indian Band established pursuant to section 11 of this By-law;

“capital works” means major physical assets owned or controlled by the Okanagan

Indian Band, including roads, bridges, utilities, water supply and septic systems, ditches and water spillways, buildings, waste control facilities, land, landscaping and fencing;

“Council” means the council of the Okanagan Indian Band and includes the Chief of the Okanagan Indian Band;

“department” means an administrative division or agency of the Okanagan Indian Band government as established from time to time and includes

- (a) internal organizational units of the Okanagan Indian Band administration,
- (b) any Finance Committee, tribunal, commission or committee of the Okanagan Indian Band, and
- (c) any corporate entity controlled by the Okanagan Indian Band, including a partnership;

“Director of Finance” means the person appointed under section 25;

“employee” includes, for the purposes of this By-law, any contractors with the Okanagan Indian Band who administer, manage or control Okanagan Indian Band funds;

“Executive Director” means the employee or contractor appointed by resolution as the administrator of the Okanagan Indian Band;

“Financial Plan By-law” means a by-law of the Okanagan Indian Band enacted pursuant to section 83(1)(b) of the Act, specifying allowable expenditures;

“Okanagan Indian Band funds” means all moneys received and managed by Council, or its designate, for the use and benefit of the Okanagan Indian Band, including all revenues, grants, contributions, loans, earnings from business enterprises and, unless otherwise indicated in this By-law but does not include

- (a) money received by the Okanagan Indian Band on behalf of an individual, corporate entity or partnership, and
- (b) any money received and managed by Council for which Council has approved an alternative arrangement under section 9 of this By-law;

“Okanagan Indian Band” means the Okanagan Indian Band, being a band, as defined under the *Indian Act*;

“fiscal year-end” means the date specified in section 27.

“funding agreement” means any written contract between the Okanagan Indian Band and another party or parties, pursuant to which money is to be paid to the Okanagan Indian Band;

“General Account” means any bank account in the name of the Okanagan Indian Band and created pursuant to section 48;

“resolution” means a decision of Council at a duly held Council meeting and recorded in writing;

PART 3**APPLICATION**

3. This By-law governs the management and control of Okanagan Indian Band funds and the administrative organization of the Okanagan Indian Band to manage and control Okanagan Indian Band funds.

4. This By-law applies to Council and all departments in receipt of Okanagan Indian Band funds.

PART 4**COUNCIL****Role of Council**

5. Council must conduct the business of the Okanagan Indian Band in a manner that ensures sound financial management by, among other things, carrying out the following oversight duties and responsibilities:

- (a) ensuring that the annual budget of the Okanagan Indian Band does not have expenditures exceeding revenues;
- (b) ensuring the planning and budgeting of financial and other resources for local services and capital works projects is undertaken;
- (c) setting non-administrative policies and procedures to safeguard the resources of the Okanagan Indian Band and maximize the well-being of the members of the Okanagan Indian Band;
- (d) ensuring Council and all employees of the Okanagan Indian Band have full financial accountability at all times to all members of the Okanagan Indian Band;
- (e) ensuring the Okanagan Indian Band meets all financial obligations with third parties;
- (f) ensuring all investments in financial instruments are made in accordance with prudent investor standards;
- (g) overseeing the operations of the Okanagan Indian Band, through the Executive Director, and ensuring the operations of the Okanagan Indian Band who manage and control Okanagan Indian Band funds are
 - (i) responsible for maintaining accurate financial records, and
 - (ii) qualified for the position to which they are appointed;
- (h) permitting access by all members of the Okanagan Indian Band, under the supervision of Council or its designate, to Okanagan Indian Band by-laws, annual budgets, annual audited financial statements and annual audit reports of the Okanagan Indian Band;

- (i) ensuring that all financial records of the Okanagan Indian Band, including computer files, are kept in the administration office of the Okanagan Indian Band in a secure and safe condition, and are not removed from the office without the authority of Council or its designate, such authority to be evidenced by resolution; and
- (j) ensuring the sale of any assets owned by the Okanagan Indian Band is for no less than fair market value.

Duties

6. Each member of Council must, in exercising his powers and performing his/her functions under this By-law,

- (a) act honestly and in good faith and in the best interests of the Okanagan Indian Band; and
- (b) exercise the care, diligence and skill of a reasonably prudent person.

Alternative Arrangements for Funding Agreements

7. Council may, by resolution, approve any funding agreement.

8. Notwithstanding the provisions of this By-law, Council may by resolution approve an alternative arrangement other than the provisions of this By-law for the management of money received pursuant to the terms of a funding agreement, if the terms of the funding agreement require the alternative arrangement.

PART 5

FINANCE COMMITTEE

Role of the Finance Committee

9. The Finance Committee must ensure the control and management of Okanagan Indian Band funds in a manner that is consistent with prudent financial management practices by, among other things, carrying out the following duties and responsibilities:

- (a) The governance and oversight of the financial transactions of Okanagan Indian Bands;
- (b) present the annual budget to Council for its review and approval by by-law;
- (c) ensure the completion of an annual audit and presentation of the audit to Council for its review and approval by resolution;
- (d) ensure financial compliance of the Okanagan Indian Band with all contracts and funding agreements entered into by Council or any department, and report immediately any non-compliance to Council;
- (e) report to Council on financial matters;
- (f) provide advice to Council on financial matters; and

(g) oversee all other matters relating to the financial affairs of the Okanagan Indian Band.

10. The Finance Committee may prescribe any requirements for the form and content of the financial records and the accounting systems of the Okanagan Indian Band that it deems necessary through communication with the Executive Director.

Appointment of Finance Committee

11. The Chief hereby appoints a Finance Committee of the Okanagan Indian Band.

12. Council must, by resolution, ratify at least five (5) members to the Finance Committee and those members must include:

- (a) the Executive Director;
- (b) no less than three (3) and no more than five (5) members of Council, appointed by the Band Council at a duly convened Band Council meeting; and
- (c) The Chief of the Okanagan Indian Band will be an ex-officio member of the Finance Committee and be entitled to vote at all meetings.

13. All members of the Committee will be financially literate, with at least one member having accounting or related financial expertise, using the terms defined below. In the event all members of the Committee are not financially literate, upon the adoption of the Committee's Terms of Reference, or upon appointment to the Committee, the Committee member may develop financial literacy capability within a reasonable period of time after appointment as a transition measure, and report same to Chair of the Committee:

- (a) "*Financially literate*" means the ability to read and understand a set of financial statements that presents breadth and level of complexity of accounting issues that are generally comparable to the Band's financial statements; and
- (b) "*Accounting or related financial expertise*" means the ability to analyze and interpret a full set of financial statements, including the notes attached thereto, in accordance with Canadian generally accepted accounting principles.

14. Quorum of the Finance Committee shall be not less than three (3) members of the Finance Committee

Terms of Office

15. Council must, by resolution, appoint the Executive Director to be a member of the Finance Committee for as long as he/she is the Executive Director.

16. Council must, by resolution, appoint the members of the Finance Committee prescribed under paragraphs 12(a), (b), and (c) for a term of office that is the same duration as a term of office for a member of Council.

17. A member of the Finance Committee may be removed from office

- (a) by the chair if the member has missed three (3) consecutive scheduled meetings of the Finance Committee;
- (b) by a majority of Council and with the recommendation of the chair; or
- (c) by a unanimous vote of Council.

18. If any position on the Finance Committee is vacated for any reason, including under section 17, then Council must appoint, by resolution, the members needed to fill any vacancies in the Finance Committee that result from that change.

Election and Role of the Chair

19. The Finance Committee must elect from its members one (1) person to serve as chair of the Finance Committee.

20. The term of office for the position of chair must be two (2) years and a person may serve as a chair for one (1) or more consecutive terms.

21. If the chair resigns, the Finance Committee must elect from its members one (1) other person to serve as chair for the balance of the term remaining.

22. The chair must

- (a) supervise and direct the work of the Finance Committee;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Finance Committee; and
- (c) preside at meetings of the Finance Committee.

EXECUTIVE DIRECTOR

Role of Executive Director

23.(a) The Executive Director must act as the senior administrative officer of the Finance Committee and must assist the Finance Committee in carrying out its duties.

- (b) The duties of the Executive Director include
 - (i) ensuring the creation and maintenance of adequate records of Finance Committee minutes, resolutions, decisions and other proceedings;
 - (ii) administer and supervise the compilation and preparation of information for the annual budget;
 - (iii) administer and supervise the financial records and reporting systems of the Okanagan Indian Band;
 - (iv) maintaining security of finances and financial documents by
 - (A) establishing safe storage in security boxes or safes,
 - (B) establishing secure storage with security codes and locks on files, cash and valuable documents, and

- (C) ensuring no more than two (2) people, in addition to himself, have knowledge of the security codes, combinations or possession of keys to locked files;
- (v) ensuring all cash is deposited in a drop safe located in the administration office of the Okanagan Indian Band at the end of each business day;
- (vi) monitoring all contracts and funding agreements entered into by Council or any department for financial compliance and reporting immediately any non-compliance to the Finance Committee; and
- (vii) completing any other task assigned by the Finance Committee.

DIRECTOR OF FINANCE

Role of Director of Finance

24. The Director of Finance reports directly to the Executive Director and must:

- (a) conduct the administration necessary to discharge the financial administration responsibilities of the Finance Committee and Executive Director, including staff supervision;
- (b) maintain records of all information required to facilitate the annual audit;
- (c) compile and prepare information for the annual budget and any amended annual budget;
- (d) administer and maintain adequate and timely financial records and reporting systems that record all financial transactions of the Okanagan Indian Band, including but not limited to copies of all vouchers, financial statements, cancelled cheques and correspondence relating to the financial business of the Okanagan Indian Band and reporting systems;
- (e) prepare and present to the Finance Committee by the 20th day of each month, a financial statement for the previous month that includes a statement of financial position and a statement of operations showing revenues and expenditures;
- (f) receive, record and deposit, or administer the receipt, recording and deposit of all money received by the Okanagan Indian Band in a timely manner;
- (g) ensure all accounts payable are paid in accordance with the procedures set out in this By-law;
- (h) complete any other task assigned by the Executive Director; and
- (i) maintain a detailed inventory of all Okanagan Indian Band assets having a reasonable estimate of fair market value over one-thousand dollars (\$1,000.00).

Appointment of Director of Finance

25. The Executive Director must identify the Director of Finance in accordance

with the policies of the Okanagan Indian Band, and the Finance Committee must, by resolution, appoint the Director of Finance.

26. Subject to the provisions of this By-law, the engagement and removal of any person as Director of Finance must be consistent with any personnel policies of the Okanagan Indian Band.

PART 6

FISCAL YEAR

27. The financial year-end of the Okanagan Indian Band is March 31.

ANNUAL BUDGET

28. The Finance Committee must cause to be prepared, the estimates of the projected revenues of the Okanagan Indian Band for the purpose of preparing the annual budget.

29. Each department manager must prepare the department's annual budget and any amendments thereto for the operation of the department and must submit the budget and any amendments prepared to the Finance Committee.

30. The Finance Committee must cause to be prepared, an annual budget and submit the annual budget to Council for consideration and approval by *Financial Plan By-law*.

31. Council is solely responsible for the approval of the annual budget for each fiscal year.

32. Council may, by resolution, direct amendments to the annual budget submitted by the Finance Committee.

33. The annual budget becomes effective upon approval by Council, by by-law.

34. The annual budget must be made available during regular working hours for inspection by any member of the Okanagan Indian Band, and copies are to be provided to Okanagan Indian Band members upon written request to the Director of Finance and payment of a fee of ten dollars (\$10.00) to cover copying and shipping costs.

ANNUAL AUDIT

35. Council must appoint annually, by resolution, an auditor to conduct the annual audit, and prepare an annual audit report and a separate annual audit report with respect to any and all band-owned entities.

36. The auditor reports to Council.

37. The auditor must be entitled to access any information or records that are held by or in the control of the Okanagan Indian Band and are necessary to complete the annual audit, including but not limited to

(a) all books, records, accounts and vouchers of the Okanagan Indian Band;

- (b) any information held by or under the control of a department manager or any agent of the Okanagan Indian Band that is necessary for the completion of the audit;
- (c) all Council resolutions and Okanagan Indian Band by-laws; and
- (d) any agreements, contracts, or related documents entered into or in control of the Okanagan Indian Band, Council or any employee of the Okanagan Indian Band.

38. The annual audit must be conducted in accordance with generally accepted auditing standards, must include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Okanagan Indian Band, and must be completed and accepted by Band Council, through a Band Council Resolution, not later than June 30th of each year.

39. The Director of Finance must provide any assistance to the auditor required for the completion of the annual audit.

40. After the review of the annual audited financial statements and annual audit reports by the Finance Committee, the auditor must present the statements and reports to Council.

41. Council must consider and vote on the annual audited financial statements and annual audit reports at a duly held meeting of Council and, if approved, must be signed by the Chief and one (1) other person as designated by resolution.

Public Access

42. Once Council signs the annual audited financial statements and annual audit reports, the Director of Finance must post copies of the statements and reports in such public places as determined by Council, by resolution.

43. The Director of Finance must retain the signed, annual audited financial statements and annual audit reports, and any member of the Okanagan Indian Band may

- (a) inspect the statements and reports during regular office hours; and
- (b) directly or through an agent, make a copy of the statements, the reports or any part thereof, upon payment of a fee of ten cents (\$0.10) per page.

PART 7

FINANCIAL MANAGEMENT: DEPOSITS

General Requirements

44. The Finance Committee must ensure that all operating and savings accounts in the name of the Okanagan Indian Band are established at a chartered bank, trust company or credit union.

45. The Director of Finance must ensure the safekeeping of all Okanagan

Indian Band funds received and maintain a numbered receipt book for the funds.

46. Upon receipt of any Okanagan Indian Band funds, the Director of Finance must ensure adequate processes are in place to:

- (a) stamp all cheques immediately upon receipt with a stamp that designates the moneys for deposit into a General Account;
- (b) cause such funds to be deposited into a General Account within five (5) days of receipt; and
- (c) promptly issue a receipt in the correct amount to the payor.

47. Upon receipt of any Band-owned entity funds, the Director of Finance must ensure adequate processes are in place to:

- (a) stamp all cheques immediately upon receipt with a stamp that designates the moneys for deposit into the related Band-owned entity account;
- (b) cause such funds to be deposited into the Band-owned entity account within five (5) days of receipt;
- (c) ensure entries recording the receipt are processed within 5 days of the receipt; and
- (d) promptly issue a receipt in the correct amount to the payor.

Bank Accounts

48. The Director of Finance must, under the supervision of the Finance Committee, establish at least one (1) bank account held in the name of the Okanagan Indian Band, into which all Okanagan Indian Band funds, other than Band-owned entity revenue, must be deposited.

49. The Director of Finance must, under the supervision of the Finance Committee, establish one (1) account for each Band-owned entity into which all related revenue must be deposited. Cheques will be signed by any combination of two (2) signing authorities. Council will appoint the members of the Finance Committee, including the Executive Director as cheque signers.

50. The Finance Committee may authorize the Director of Finance to reallocate funds from one General Account to another General Account for investment purposes or program and services delivery.

51. Funds in any General Account must be administered by the Director of Finance.

52. The interest earned on Okanagan Indian Band banking funds must be paid into a General Account.

FINANCIAL MANAGEMENT: RESERVE FUNDS

Reserve Funds

53. Subject to the provisions of any funding arrangement, Council may, by

specific account expenditure by-law or resolution, authorize the establishment of a reserve fund, using Okanagan Indian Band funds, called a "Reserve Fund" for the sole purposes of

- (a) constructing or upgrading capital works of the Okanagan Indian Band; or
- (b) supplementing operational costs when projected revenues for Okanagan Indian Band administrative, economic development, social and educational programs are anticipated to be lower than projected expenditures.

Conditions of Use

54. The following conditions apply to the use of any Reserve Fund created under section 53:

- (a) the Reserve Fund must be established in a separate bank account with a chartered bank, trust company or credit union;
- (b) Council must regularly inform the members of the Okanagan Indian Band about the use of the Reserve Fund;
- (c) the Council of the Okanagan Indian Band must give prior approval for any expenditure from the Reserve Fund, such approval to be obtained in the same manner as set out in Sections 28 through 34 of this By-law;
- (d) Council must ensure that contributions are set out in the specific account expenditure by-law or resolution created under section 53 of this by-law and made to the Reserve Fund on an annual basis and each contribution must be set out in the annual budget projections;
- (e) Council can only withdraw approved budget expenditures from the Reserve Fund each fiscal year and only if a balance determined in the creation of the specific account expenditure by-law or resolution remains in the Reserve Fund account after the withdrawal. Council may, by resolution direct amendments to the annual budget expenditures; and
- (f) Council must ensure that contributions to the Reserve Fund are budgeted as part of the annual budget, and are shown in financial statements required under paragraph 24(e) of this By-law.

FINANCIAL MANAGEMENT: EXPENDITURES

Conditions of Expenditures

55. Prior to any expenditure from a General Account, other than loans under section 69, the following conditions must be met:

- (a) funds for the expenditure must be allocated and approved as part of the *Annual Financial Plan By-law*; and
- (b) the expenditure must be consistent with prudent cash management practices.

- (a) a summary of revenues and expenditures for the previous month;
- (b) a cumulative summary of year-to-date revenues and expenditures;
- (c) bank balances for all General Accounts and the Band-owned entity Account(s);
- (d) a monthly cash flow report showing annual projections for each department and year-to-date revenues and expenditures of each department; and
- (e) Accounts payable and accounts receivable balances.

65. Council must ensure that all expenditures for the Okanagan Indian Band meet the conditions set out in section 55.

Petty Cash

66. Council may, by resolution, establish and maintain a petty cash fund to a maximum of five hundred dollars (\$500.00) if:

- (a) the resolution designates an employee of the Okanagan Indian Band who is not an authorized signatory of the Okanagan Indian Band to be responsible for the petty cash fund; and
- (b) the designated employee must
 - (i) complete a voucher for each disbursement made;
 - (ii) ensure that the total of disbursement vouchers plus the cash on hand equals the total amount of the fund on a monthly basis;
 - (iii) ensure reimbursement of the fund, in accordance with the vouchers; and
 - (iv) record monthly each expense to the appropriate department account(s).

Travel Expenses

67. All employees of the Okanagan Indian Band must submit travel expenses over two hundred dollars (\$200.00) to the Executive Director for advance approval and the Executive Director may approve such expenses, provided that the expenses are within the annual budget.

68.(a) On an annual basis, by April of each year, the Finance Committee must recommend allowable rates of travel expenses and conditions of reimbursement to Council for its consideration and approval, by resolution.

(b) Where there have been no recommended changes, the previous existing rates and conditions shall apply until amended by resolution.

FINANCIAL MANAGEMENT: LOANS, BORROWING AND DEBTS

Loans

69. Council, Committees, agencies and/or employees of the Okanagan Indian Band are prohibited from granting, giving or approving loans from funds or assets of the Okanagan Indian Band.

Borrowing and Credit Powers of Council

70. Council may, by resolution, from time to time on behalf of the Okanagan Indian Band

- (a) borrow money in such manner and amounts, on such security, from such sources and upon such terms and conditions as they think fit;
- (b) obtain credit for operational purposes of the Okanagan Indian Band; and
- (c) mortgage, charge, whether by way of specific or floating charge, or give other security on the undertaking, or on the whole or any part of the property and assets, of the Okanagan Indian Band (both present and future),

provided that the conditions of borrowing in section 71 have been met.

Conditions of Borrowing

71. Council must ensure that the following conditions have been met prior to passing an authorizing resolution under section 70:

(a) if the amount to be borrowed is less than one million dollars (\$1,000,000.00) and if Council approves of the terms of the loan, then Council must pass a resolution authorizing the loan only if this or any additional loan does not put Okanagan Indian Band liabilities beyond a maximum debt ratio of forty-five percent (45%). This loan must be for capital purposes, which are to benefit members of Okanagan Indian Band.

(b) if the amount to be borrowed is more than one million dollars (\$1,000,000.00), then Council must have the prior approval of the members of the Okanagan Indian Band authorizing the loan, such vote to be held in the following manner:

(i) Council must ensure that a notice is

(A) mailed or delivered to all households of members of the Okanagan Indian Band, on all reserves of the Okanagan Indian Band;

(B) mailed or delivered to all members of the Okanagan Indian Band who live off the reserve; and

(C) posted at all administration offices of the Okanagan Indian Band, at least fourteen (14) days prior to a vote held under this section;

(ii) a notice mailed or delivered under this section must set out the details of the amount of the loan, the purpose of the loan and the repayment obligations in respect of the loan, and the time, date and place of a meeting of the members of the Okanagan Indian Band to authorize the loan;

(iii) at the meeting, Council must inform the members of the Okanagan Indian Band of the details of the loan, including the amount of the loan, its purpose, the cost of interest and how the loan will be repaid; and

(iv) the loan must be approved by fifty percent (50%) plus one (1) of the members participating must indicate, by vote or mail-in ballot, at the meeting.

Collection of Debts

72. The Finance Committee must seek, or cause to be sought, agreement for a payment plan from each person or entity that owes money to the Okanagan Indian Band that is overdue by 30 days or more.

73. The Finance Committee must ensure that the repayment plan for any debt to the Okanagan Indian Band less than or equal to one thousand dollars (\$1,000) is for a term no longer than twelve (12) months, unless otherwise approved by resolution.

74. The Finance Committee must ensure that the repayment plan for any debt to the Okanagan Indian Band over one thousand dollars (\$1,000) is for a term no longer than twenty-four (24) months, unless otherwise approved by resolution.

75. Council, or its designate, must charge interest on any debts owing to the Okanagan Indian Band, and Council must, by resolution, determine the amount of interest to be charged, provided that in no circumstances may it be less than ten percent (10%) per year.

76. Council may, by resolution, set off or designate another person to set off any amount owing to the Okanagan Indian Band against any money owed to the debtor from the Okanagan Indian Band.

(a) The Finance Committee may use a debt collection agency or, if approved by resolution, the court, to collect debts that are greater than five thousand dollars (\$5,000.00), more than ninety (90) days in arrears and for which the debtor has failed to agree to a repayment plan according to this By-law.

(b) Prior to initiating any collection action under this provision, the Finance Committee must make reasonable efforts to enter into a repayment plan with the debtor in accordance with the provisions of this Part.

77. The Executive Director or his designate must render a statement of account to all debtors of the Okanagan Indian Band on a monthly basis.

FINANCIAL REPORTING: INVOICING

78. No person may make a payment on behalf of the Okanagan Indian Band for the performance of work, supply of goods or rendering of services unless the charge in respect of such work, goods or services has been appropriately authorized

(a) pursuant to a resolution; or

(b) by a person delegated to authorize such payment under this By-law.

79. The Executive Director or his designate must ensure that an invoice is rendered, in a timely manner, for all work, goods or services that are provided for payment by the Okanagan Indian Band.

80. Suppliers who accept orders from individuals or departments which do not reference authorized purchase orders of the Okanagan Indian Band in accordance with Section 58 of this by-law and who subsequently invoice for payment will be advised that payment can not be made for orders accepted from unauthorized sources.

AWARDING OF CONTRACTS

81. Council may, by resolution, approve any contract on behalf of the Okanagan Indian Band, provided the following conditions must be met:

- (a) any expenditure required of the Okanagan Indian Band in the contract must meet the requirements under section 55;
- (b) the department manager responsible for managing the contract must recommend the contract to Council; and
- (c) the Director of Finance must state to Council that the funds are available to pay the expenditure.

82. Council may, by resolution, designate the employees described below to approve any contract for up to the following limits, provided the requirements under paragraphs 81(a) and (c) are met in advance:

<u>Employee Title</u>	<u>Limit</u>
(a) Department Director/Manager	\$10,000; and
(b) Executive Director	\$100,000.

Tendering Requirements

83. The Executive Director may approve a capital purchase up to five thousand dollars (\$5,000.00) without going to tender if the purchase was approved in the annual budget.

84. The Finance Committee must put all capital purchases over five thousand dollars (\$5,000.00) to public tender and seek bids from at least three (3) independent contractors or vendors for such purchases.

85. Council may, by resolution, approve the Finance Committee to consider less than three (3) bids if less than three (3) bids are received by the tender closing date.

86. In emergency situations, telephone bids up to one thousand dollars (\$1,000.00) may be accepted by a department manager providing a written confirmation follows from the bidder and a record of telephone bids is filed.

87. Invitations to tender must include:

- (a) the time and date of closing;
- (b) sufficient details from which comparable bids can be made;
- (c) the time, date, and place tenders are to be opened;

- (d) criteria to be used for selection; and
- (e) the amount of any security deposit required.

88. The tendering period is not to be less than five (5) working days, unless in an emergency situation.

89. All tenders are to be returned sealed and addressed to the Okanagan Indian Band, clearly marked “Tendered for [*description of project*]” and the Director of Finance must record, or cause to be recorded, the time and date of receipt on the unopened envelope of tender.

90. Selection criteria for consistently assessing the tenders must be established and documented, supported by a ranking structure, by the issuing department and supported by a selection committee prior to opening any tender documents.

91. All tenders received must be opened in public in the presence of the Executive Director and any department manager responsible for the tendering process.

92. The name of the bidder and the project, and the date and amount of the bid must be recorded.

93. The Finance Committee must accept the most qualified tender, based on the selection criteria applied by a selection committee, received unless Council has passed a resolution that

- (a) approves the other tender; and
- (b) records the reasons why it is in the best interests of the Okanagan Indian Band to accept a higher tender.

94. Upon acceptance of a tender for the performance of work, goods, or services, the Finance Committee must ensure that

- (a) a written contract is signed by the party accepting the contract and the Okanagan Indian Band;
- (b) unsuccessful tenders re notified; and
- (c) a copy of the written contract is kept as a record of the Okanagan Indian Band.

95. No disbursements or payment on any contract must be made without supporting documentation as required by any policies of the Finance Committee.

96. The Director of Finance must retain a fifteen percent (15%) hold-back of final payment or such greater amount as may be determined by the Finance Committee from all contractors until Council, by resolution, approves all work as complete and satisfactory.

97. The Finance Committee may establish any further policies and procedures for the tender process as it considers necessary.

SPECIAL FUNDS

98. On the advice of the Committee and the Auditor of the Committee, the Council can establish Special Funds to manage monies with requirements outside regular Okanagan Indian Band operations.

99. These special funds must be managed in general accordance of the principles of this by-law and meet the principles of accountability and transparency to the membership of Okanagan Indian Band.

100. The Special Fund can only be established by Resolution of Council.

101. The Special Fund must have a structure which states:

- (b) the name of the fund;
- (c) a statement detailing the duration and purpose of the fund;
- (d) the source of revenues;
- (e) the specific items of expenditure to which the fund is limited;
- (f) the procedures used to administer the fund;
- (g) the name of a trustee (if applicable);
- (h) the method of reporting the activity of the fund to the membership of the Okanagan Indian Band and any other stakeholders required by agreement;
- (i) a statement of consistency and adherence to the Financial Administration by-law; and
- (j) the method of establishing and dissolving the special fund.

PART 8

CONFLICTS OF INTEREST

Definitions

102. The following definitions apply to this Part:

(a) “personal gain” means any financial benefit, including but not limited to employment benefits; contract benefits; educational, medical, or other social benefits; honorariums; the payment of any monies; or the allotment, leasing or other grant of interest in Band lands; and

(b) “family member” means a spouse, including a common law spouse, children, parent, brother, sister, father-in-law, mother-in-law, grandparent, son-in-law, daughter-in-law, and also includes any relative permanently residing in the person’s household, or controlled corporation.

(c) “business relationship” means an association with any corporation, firm or other legal entity including a trust, foundation, partnership or other privately held entity in which a person, alone or together with one or more members where personal gain is involved.

General Conflict of Interest Rule

103. A person who is a member of Council or the Finance Committee, or is otherwise employed by the Okanagan Indian Band or one of its departments, must not use that office or employment for his own personal gain, the personal gain of his family member, a business relationship, or to the detriment of the interests of the Okanagan Indian Band.

Disclosure by Members of Council and the Finance Committee

104. If a decision by Council or the Finance Committee may result in a member of Council or the Finance Committee, his family member, or a business relationship receiving any personal gain, such member must make full and complete disclosure to Council or the Finance Committee, as the case may be, of the details of the potential personal gain.

105. It shall be the duty of each member of Council and the Finance Committee to disclose, in writing, to Council or the Finance Committee, as the case may be, any real or perceived personal gain of any other member or any other member's family member.

106. A member of Council or the Finance Committee must disclose, in writing, his potential personal gain and the potential personal gain of his family member in one of the following ways, whichever occurs first:

- (a) at the meeting at which the Council or the Finance Committee, as the case may be, first considers the decision that may result in the potential personal gain;
- (b) at the first meeting after the member becomes aware of the potential for the personal gain; or
- (c) in writing to the Council or the Finance Committee, as the case may be, as soon as the member becomes aware of the potential for the personal gain.

107. Immediately after the disclosure set out in paragraphs 102(a), (b) and (c), and where necessary, Council's ruling that a conflict of interest does exist, the member in potential conflict must leave the meeting room and must not participate in any discussions or vote concerning the matter and the minutes of the meeting must record the time that the member leaves and returns to the meeting room.

108. Despite section 103, the person who leaves the room may still be counted for the purpose of calculating any quorum requirement.

Disclosure by Employees

109. If an employee of the Okanagan Indian Band or his family member may receive or is perceived to receive a personal gain from any contract with the Okanagan Indian Band, he must disclose his interest to the Finance Committee in writing and thereafter refrain from taking part in any discussion or decision about the awarding of the contract.

Liability to Account

110. Council may hold any person who fails to follow the proper procedure for disclosure and abstaining from involvement under this Part responsible to reimburse the Okanagan Indian Band for any personal gain that he or his family member received.

Suspension or Dismissal

111. If any person other than a member of Council or the Executive Director violates the conflict of interest provision, then subject to any personnel policy of the Okanagan Indian Band, the Executive Director may

- (a) suspend the person; or
- (b) dismiss the person from all privileges and benefits of office or employment.

112. Subject to any personnel policy of the Okanagan Indian Band, any person who is suspended or dismissed under section 107 must have a right to appeal the dismissal or suspension to the Finance Committee.

113. If the Executive Director violates the conflict of interest provision, then subject to any personnel policy of the Okanagan Indian Band that applies to the Executive Director, Council must

- (a) suspend the Executive Director; or
- (b) dismiss the Executive Director from all privileges and benefits of office or employment.

114. Subject to any personnel policy of the Okanagan Indian Band that applies to the Executive Director, Council must, in a timely manner, give a Executive Director who is suspended or dismissed under section 109 an opportunity to speak to Council and explain any relevant circumstances.

PART 9

NON-COMPLIANCE

115. A decision made in contravention of this By-law is voidable by vote of a majority of Council.

PART 10

AMENDMENTS AND REPEAL

116. Amendment or repeal of this By-law must be made by a by-law enacted by Council.

PART 11

GENERAL

117. In this By-law, any words in the singular include the plural and words in

the plural includes the singular and the masculine includes the feminine and neuter where the context requires.

118. If any provision of this By-law is held to be invalid, void, voidable or unenforceable for any reason, then the particular provision will be deemed severed from the remainder of this By-law and all remaining provisions of this By-law must remain in full force and effect.

READ A FIRST TIME the 16th day of February, 2012.

READ A SECOND TIME the 9th day of March, 2012.

READ A THIRD TIME the 26th day of March, 2012.

ADOPTED the 26th day of March, 2012.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 26th day of March, 2012.

signed Byron Louis
Chief Byron Louis

signed Homer Alexis
Councillor Homer Alexis

signed Mollie Bono
Councillor Mollie Bono

signed Lyle Brewer
Councillor Lyle Brewer

signed William Cohen
Councillor William Cohen

signed Allan Louis
Councillor Allan Louis

signed Coo-la Louis
Councillor Coo-la Louis

signed Diane Louis
Councillor Diane Louis

signed Raymond Marchand
Councillor Raymond Marchand

signed Leland Wilson
Councillor Leland Wilson

signed William Wilson
Councillor William R. Wilson

1946

BY-LAWS UNDER THE INDIAN ACT
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

Councillor Emily Manson

signed Michael Wyse
Councillor Michael Wyse

Councillor James Seward

SCHEDULE “A”

The Council of Snuneymuxw First Nation hereby adopts the following taxation rate for the 2012 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Snuneymuxw First Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Snuneymuxw First Nation Property Assessment and Taxation By-law</i> .
Class	Rate
01 Residential	8.7288
02 Utilities	61.268
03 Supportive Housing	6.5182
04 Major Industry	25.5209
05 Light Industry	21.0966
06 Business and Other	23.4172
07 Managed Forest Land	28.1207
08 Recreation/Non-Profit Organization	14.1431
09 Farm	4.7281

**TS'KW'AYLAXW FIRST NATION
2012 RATES BY-LAW**

[Effective November 26, 2012]

**SCHEDULE "A"
PRESCRIBED TAX RATES
FOR THE TAXATION YEAR 2012**

The Council of Ts'kw'aylaxw First Nation hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

CLASS OF PROPERTY	TAX RATE
1. Residential	10.5148
2. Utility	32.9500
3. Unmanaged Forest	00.0000
4. Major Industry	29.9258
5. Light Industry	25.6270
6. Business/Other	21.1717
7. Managed Forest	00.0000
8. Recreation/Non-Profit	9.5924
9. Farm	12.3415

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the Taxation By-law passed by Chief and Council and approved by the Minister May 25, 1994, that being a By-law to establish a By-law system on the reserve lands of Ts'kw'aylaxw First Nation for the fair and equitable taxation for local purposes of Land, or Interests in Land including the rights to occupy, possess or use lands within the boundaries of the reserve is hereby enacted as By-law 2012-T01 by the Chief and Council of Ts'kw'aylaxw First Nation.

APPROVED AND PASSED at a duly convened meeting of Ts'kw'aylaxw First Nation held at the Ts'kw'aylaxw First Nation Administration office, Pavilion, British Columbia, this 25th day of September 2012.

Moved by Justin Kane Seconded by Carrie Bob

A quorum of Band Council consists of four (4) members of Council.

Chief Robert Shintah

signed _____
Carrie Bob
Councillor Carrie Bob

**UPPER SIMILKAMEEN INDIAN BAND
2012 RATES BY-LAW**

[Effective January 16, 2013]

WHEREAS pursuant to subsection 83(1)(a) of the Indian Act, R.S.C. 1985, c. I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in land including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS the Council of the Upper Similkameen Indian Band enacted the Upper Similkameen Indian Band Property Assessment and Taxation By-laws on December 13, 2002;

NOW BE IT RESOLVED that the following by-laws be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Section 83(1)(a) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited as the *Upper Similkameen Indian 2012 Rates By-law*.

2. Pursuant to Section 22 of the *Upper Similkameen Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A", which is attached, and forms part of the *2012 Rates By-law*.

This By-law is hereby enacted by Council at a duly convened meeting held on the 5th day of September 2012

signed Charlotte Mitchell
Charlotte Mitchell, Chief

signed Charlene Allison
Charlene Allison, Councilor

signed Nancy Allison
Nancy Allison, Councilor

SCHEDULE A

The Council of the Upper Similkameen Indian Band hereby adopts the following Taxation Rates for the 2012 Taxation year for the following classes of property:

Class of Property as prescribed under Schedule A and Section 6 of the <i>Upper Similkameen Indian Band Property Assessment By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part 3 of the <i>Upper Similkameen Indian Band Property Assessment By-law</i> .			
	Electoral Area G Jurisdiction-716		Electoral Area H Jurisdiction-717	
	Lands & Improvements	Lands	Lands & Improvements	Lands
Class-1 Residential	5.7723	4.5845	4.725	4.6227
Class-2 Utilities	28.1844	24.0271	23.917	23.5557
Class-3 Supported Housing	2.773	1.5852	1.6841	1.5841
Class-4 Major Industry	21.0837	17.0452	16.9382	16.5873
Class-5 Light Industry	18.6567	14.6182	14.5112	14.1603
Class-6 Business & Other	16.0855	13.1754	13.0982	12.8453
Class-7 Managed Forest Land	11.1524	7.589	7.4945	7.1849
Class-8 Recreational/ Non-Profit	7.0565	5.8687	5.8372	5.734
Class-9 Farm	10.1865	8.9987	8.9672	8.864

Charlotte Mitchell, Chief

signed _____
Nancy Allison

Nancy Allison, Councilor

signed _____ Charlene Allison

Charlene Allison, Councilor

**WESTBANK FIRST NATION
EXPENDITURE BY-LAW ANNUAL BUDGET 2013
BY-LAW NO. 13-TX-01**

[Effective May 20, 2013]

By-law to amend the Westbank First Nation Taxation Expenditure By-law, 1995, passed by Chief and Council the 6th day of June 1995 and by the Minister of Indian Affairs and Northern Development on the 24th day of October, 1995.

WHEREAS:

The *Westbank First Nation Expenditure By-law, 1995* was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to *Westbank First Nation Property Assessment and Taxation* enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS:

Pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Westbank First Nation Council will prepare the Annual Budget and will, by by-law, add the Annual Budget as a schedule to the enacted Expenditure By-law; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending By-law.

SHORT TITLE

This amending by-law may be cited as the *Expenditure By-law Annual Budget 2013*.

1. That the following Schedule Expenditure By-law Annual Budget 2013 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;

PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 27 day of March 2013.

signed Robert Louie
Chief Robert Louie

signed Mick Werstik
Councillor Mick Werstik

signed Michael De Guevara
Councillor Michael De Guevara

Councillor Christopher Derickson

signed Lorrie Hogaboam
Councillor Lorrie Hogaboam

BY-LAWS UNDER THE INDIAN ACT
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

WESTBANK FIRST NATION PROPERTY TAXATION BUDGET, APRIL 1, 2013 - MARCH 31, 2014 COMPARATIVE			
	APRIL 2013 - MARCH 2014	APRIL 2012 - MARCH 2013	Difference
REVENUE			
Taxation Revenue	-12,057,717	-11,431,829	-625,888
Penalties & Interest	-160,000	-130,000	-30,000
Interest Earned on Bank Operating	-43,000	-48,000	5,000
Misc. Revenue	-11,000	-2,000	-9,000
Total Revenue	-12,271,717	-11,611,829	-659,888
Local Improvement Charge Bylaw 05-TX-03	-118,822	-118,822	0
Capital Projects Fund (LIC Bylaw 05-TX-03)	118,822	118,882	-60
EXPENDITURES	-	60	-60
WFN Home Owner Grants	1,450,000	1,450,000	-
General Government Services:			
Board of Review	31,000	56,200	-25,200
LGS administration	464,340	475,374	-11,034
Finance	604,000	467,000	137,000
WFN General Administration	1,265,000	1,137,000	128,000
Legislative	500,163	461,064	39,099
Intergovernmental Affairs	459,700	538,700	-79,000
Advisory Council	55,050	54,550	500
Community Services	37,500	10,000	27,500
Allowance for appeals	200,000	200,000	0
Total General Government Services	3,616,753	3,399,888	216,865
Protective Services			
Westside Fire Protection	1,128,000	1,076,210	51,790
Law Enforcement	232,495	196,000	36,495
Law Development	-	-	0
Residential Tenancy	38,439	35,000	3,439
Total Protective Services	1,398,934	1,307,210	91,724
Recreation Services			
Parks & Recreation	465,594	440,000	25,594
Total Recreation Services	465,594	440,000	25,594
Collections for other Governments			
BCAA	150,000	139,230	10,770
Municipal Service Agrmt RDCO	419,000	848,127	-429,127
BC Transit Agreement	360,000	-	360,000
Municipal Service Agrmt WEST KELOWNA	350,000	396,136	-46,136
Tourism Westside	30,000	30,000	0
Library Services	317,000	267,000	50,000
Total Collections for other Governments	1,626,000	1,680,493	-54,493
Community Development Services			
Asset Management Software	25,000	25,000	0
Community Planning	738,605	710,000	28,605
Maintenance Services	515,831	484,178	31,653
Total Community Development Services	1,279,436	1,219,178	60,258
Fiscal Services			
Gallagher's Canyon reserve	10,000	10,000	0
Stabilization Fund	-	-	0
Capital Projects Fund	1,200,000	1,145,000	55,000
Contingency Fund	0	-210,000	210,000
Contingency Fund	1,200,000	1,145,000	55,000
Total Fiscal Services	2,410,000	2,090,000	320,000
Environmental Health Services:			
Environmental Health & Emergency	25,000	25,000	0
Total Environmental Health Services	25,000	25,000	0
Total Expenses:	12,271,717	11,611,829	659,888
Less interest and other revenues	-214,000	-180,000	-34,000
TOTAL TAX REQUISITION	12,057,717	11,431,829	625,888

WESTBANK FIRST NATION
IR NO. 09 ELK ROAD PHASE VIII SIDEWALK
CAPITAL EXPENDITURE BY-LAW NO. 13-TX-05

[Effective May 20, 2013]

To authorize the expenditure of a maximum of Two Hundred and Fifty Thousand Dollars (\$250,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the construction of Elk Road Phase VIII Sidewalk Project within the Tsinstikeptum Indian Reserve No. 09.

WHEREAS:

A. Pursuant to the *Westbank First Nation Expenditure By-law 1995*, amended by By-law 97-TX-03 (the “Expenditure By-law”), Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the “Cumulative Fund”) to be used from time to time for such capital projects as may be authorized by separate by-law;

C. In accordance with subsection 4.4 of the *WFN Expenditure By-law*, 1995, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year overruns on existing Capital projects or for any other contingencies, (the “Stabilization Fund”);

D. Westbank First Nation deems it desirable and in the best interest of the community to advance funds to complete the Elk Road Phase VIII Sidewalk on Tsinstikeptum Indian Reserve No. 09.

E. The Westbank First Nation has concluded the total cost of construction of Elk Road Sidewalk Phase VIII on Tsinstikeptum Indian Reserve No. 09 to be not more than \$250,000 as outlined in Schedule “A” to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *IR No. 09 Elk Road Sidewalk Phase VIII Project Capital Expenditure By-law No. 13-TX-05*.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to proceed with

the Elk Road Phase VIII Sidewalk Project as summarized in Schedule “A” to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Two Hundred and Fifty Thousand (\$250,000) Dollars from the Stabilization Fund for the purposes of the Elk Road Phase VIII Sidewalk Project (the “Project Funds”).

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No. 09 Elk Road Phase VIII Sidewalk Project.

5. Any of the Project Funds not expended on the IR No. 09 Elk Road Phase VIII Sidewalk Project or incidental costs related thereto, will be reimbursed to and deposited in the Stabilization Fund upon completion of the IR No. 09 Elk Road Phase VIII Sidewalk Project.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of Aboriginal Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No. 09 Elk Road Phase VIII Sidewalk Project By-law No.13-TX-05* being read for the first, second, third and final time by the Council of the Westbank First Nation held at duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 11th day of March, 2013.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 27th day of March, 2013.

signed Robert Louie
Chief Robert Louie

signed Mickey Werstuik
Councillor Mickey Werstuik

signed Michael De Guevara
Councillor Michael De Guevara

Christopher Derickson
Councillor Christopher Derickson

signed Lorrie Hogaboam
Councillor Lorrie Hogaboam

SCHEDULE “A”

BUDGET FOR PROPOSED IR NO. 09 ELK ROAD PHASE VIII SIDEWALK PROJECT 13-TX-05	COST	FUNDING SOURCE
Engineering – Design, Tender and Construction Costs	\$220,000.00	WFN, Local Government Services (LGS)
Environmental Management Plan and monitoring	\$ 10,000.00	
Contingency	\$ 20,000.00	
	\$250,000.00	WFN, LGS
TOTAL	\$250,000.00	WFN, LGS



[Elk Road
Sidewalk
Project]

WESTBANK FIRST NATION
IR NO. 09 FUTURE COMMUNITY GOVERNANCE SITE LAND
PURCHASE CAPITAL EXPENDITURE BY-LAW NO. 12-TX-07

[Effective January 16, 2013]

To authorize the expenditure of a maximum of Five Hundred and Thirty Thousand Dollars (\$530,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of purchasing 1.05 acre lot 83-2 within the Tsinstikeptum Indian Reserve No. 09.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the "Taxation By-law");

B. In accordance with section 12(3)(1) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by By-law 97-TX-03 (the "Expenditure By-law"), the Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interest of all community and band members to advance funds to complete the purchase of locatee land for future governance and recreational site.

E. The Westbank First Nation has concluded the total cost of purchasing of the locatee land for future expansion of governance and recreational use to be not more than \$530,000 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 12-TX-07*.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to purchase land for future community governance and recreation site project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Five Hundred and Thirty Thousand (\$530,000.00) Dollars from the Cumulative Fund for the purposes of purchasing land for future community governance and recreational site purchase project (the “Project Funds”).

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No. 09 future community governance and recreation land purchase project.

5. Any of the Project Funds not expended on the IR No. 09 community governance and recreation land purchase project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No. 09 community governance and recreation land purchase project.

6. All revenue collected related to this By-law will be reimbursed to “the Cumulative Fund”.

EFFECTIVE

7. This By-law comes into full force and effect upon approval by the Minister of the Department Aboriginal Affairs Canada and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No. 09 Future Community Governance and Recreational Land Purchase Project WFN By-law No.12-TX-07* being read for the first, second and third and final time by the Council of the Westbank First Nation held at a duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 19th day of November, 2012.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 17th day of December, 2012.

signed Robert Louie

Chief Robert Louie

Councillor Mickey Werstuik

signed Michael De Guevara

Councillor Michael De Guevara

signed Christopher Derickson

Councillor Christopher Derickson

signed Lorrie Hogaboam

Councillor Lorrie Hogaboam

SCHEDULE “A”

BUDGET FOR PROPOSED IR NO.9 FUTURE COMMUNITY GOVERNANCE AND RECREATIONAL LAND PURCHASE PROJECT

ITEM	COST	FUNDING SOURCE
Land Purchase Demolition and site restoration	\$505,000 \$ 25,000	WFM, Local Government Services (LGS)
	\$530,000	WFN, LGS
TOTAL	\$530,000	WFN,LGS

WESTBANK FIRST NATION
IR NO. 09 OLD OKANAGAN HIGHWAY ESTATE SQUARE
DAIMLER ROAD PHASE VII SIDEWALK
CAPITAL EXPENDITURE BY-LAW NO. 13-TX-04

[Effective May 20, 2013]

To authorize the expenditure of a maximum of Seven Hundred and Fifty Thousand Dollars (\$750,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the construction of Old Okanagan Highway Estate Square Daimler Road Phase VII Sidewalk Project within the Tsinstikeptum Indian Reserve No. 09.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the "Taxation By-law");

B. In accordance with section 12(3)(1) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by By-law 97-TX-03 (the "Expenditure By-law"), the Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

D. Westbank First Nation deems it desirable and in the best interest of the community to advance funds to complete the Old Okanagan Highway Estate Square Daimler Road Phase VII Sidewalk on Tsinstikeptum Indian Reserve No.09.

E. The Westbank First Nation has concluded the total cost of construction of Old Okanagan Highway Estate Square Daimler Road Sidewalk Phase VII on Tsinstikeptum Indian Reserve No.09 to be not more than \$750,000 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *IR No. 09 Old Okanagan Highway Estate Square Daimler Road Sidewalk Phase VII Project Capital Expenditure By-law No. 13-TX-04*.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best

interests of all community and band members of the Westbank First Nation to proceed with the Old Okanagan Highway Estate Square Daimler Road Phase VII Sidewalk Project as summarized in Schedule “A” to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Seven Hundred and Fifty Thousand (\$750,000) Dollars from the Cumulative Fund for the purposes of the Old Okanagan Highway Estate Square Daimler Road Phase VII Sidewalk Project (the “Project Funds”).

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No.09 Old Okanagan Highway Estate Square Daimler Road Phase VII Sidewalk Project.

5. Any of the Project Funds not expended on the IR No.09 Old Okanagan Highway Estate Square Daimler Road Phase VII Sidewalk Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No.09 Old Okanagan Highway Estate Square Daimler Road Phase VII Sidewalk Project.

6. All revenue collected related to this By-law will be reimbursed to “the Cumulative Fund”.

EFFECTIVE

7. This By-law comes into full force and effect upon approval by the Minister of Aboriginal Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No.09 Old Okanagan Highway Estate Square Daimler Road Phase VII Sidewalk Project By-law No.13-TX-04* being read for the first, second, third and final time by the Council of the Westbank First Nation held at duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 11th day of March, 2013.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 27th day of March, 2013.

signed Robert Louie
Chief Robert Louie

signed Mickey Werstuik
Councillor Mickey Werstuik

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BY-LAWS UNDER THE INDIAN ACT
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

signed Michael De Guevara

Councillor Michael De Guevara

Councillor Christopher Derickson

signed Lorrie Hogaboam

Councillor Lorrie Hogaboam

SCHEDULE “A”

BUDGET FOR PROPOSED IR NO. 09 OLD OKANAGAN HIGHWAY ESTATE SQUARE DAIMLER ROAD PHASE VII SIDEWALK PROJECT 13-TX-04	COST	FUNDING SOURCE
Engineering – Design, Tender and Construction Costs	\$675,005.00	WFN, Local Government Services (LGS)
Geo Tech	\$ 15,000.00	
Contingency	\$ 60,000.00	
	\$ 750,000.00	WFN, LGS
TOTAL	\$ 750,000.00	WFN, LGS



[Old Okanagan
Highway
Sidewalk Project]

WESTBANK FIRST NATION
IR #10 LINDLEY BUILDING FIRST FLOOR RENOVATION
CAPITAL EXPENDITURE BYLAW NO. 12-TX-06

[Effective January 16, 2013]

To authorize the expenditure of a maximum of Four Hundred Thousand Dollars (\$400,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purposes to finish renovating the first floor of the Lindley Government Building within the Tsinstikeptum Indian Reserve No.10.

WHEREAS: Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the "Taxation By-law");

A. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by By-law 97-TX-03 (the "Expenditure By-law"), Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

B. In accordance with section 12(3)(1) of the Taxation By-Law, Westbank First Nation annually deposits ten percent (10%) of annual gross taxes into the "a cumulative capital projects fund", (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by a separate by-law;

C. In accordance with 4.4 of the *WFN Expenditure By-law 1995*, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure by-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing Capital projects or for any other contingencies, (the "Stabilization Fund");

D. Westbank First Nation deems it desirable and in the best interest of the community to finish the First Floor Renovations to the Lindley Government Building on Tsinstikeptum Indian Reserve No. 10 at 515 Hwy 97 S, Kelowna, BC according to the schematics and plan attached (Schedule A) with an additional estimated cost of Four Hundred Thousand Dollars (\$400,000);

E. Funding for the first floor Renovations to the Lindley Government Building on Tsinstikeptum Indian Reserve No.10 will be Four Hundred Thousand Dollars (\$400,000) drawn from the Cumulative fund, a total of up to four hundred thousand dollars (\$400,000) of funds raised pursuant to Section 83(1) of the *Indian Act*.

NOW THEREFORE, THE Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *IR #10 Lindley Building First Floor Renovation Capital Expenditure By-law No. 12-TX-06*.

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community to proceed with the First Floor Renovations to the Lindley Government Building on Tsinstikeptum Indian Reserve No. 10 at 515 Hwy 97 S, Kelowna, BC according to the schematics and plan attached (Schedule A) (the “First Floor Lindley Building Renovation project”);

3. Westbank First Nation hereby approves the expenditure of not more than Four Hundred thousand dollars (\$400,000) on the First Floor Renovation project to be drawn from the Stabilization fund;

4. Westbank First Nation authorization of this capital expenditure includes all external expenditures related to the project including architects, designers, consultants, engineers, contractors, permits, and suppliers of all related goods and materials, but will not include any allocation of WFN internal costs, overhead, or implicit interest.

5. Any of the project funds not expended on the “First Floor Renovation project” or incidental costs related thereto will be reimbursed to the fund from which it originated.

EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled *IR #10 Government Building (Lindley Building) First Floor Renovation Capital Expenditure Bylaw No. 12-TX-06* being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this 22nd day of October 2012.

2nd Reading

Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading

Kelowna, British Columbia, this 19th day of November 2012.

WFN IR #10 Lindley Building Renovation Capital Expenditure By-law [B.C.] 1969

signed Robert Louie
Chief Robert Louie

signed Mick Werstuik
Councillor Mick Werstuik

signed Lorrie Hogaboam
Councillor Lorrie Hogaboam

Councillor Michael De Guevara
signed Christopher Derickson
Councillor Christopher Derickson

SCHEDULE "A"
COST SUMMARY

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I - planning	\$	2012
Stage II - detail design	\$	2012
Stage III - land acquisition	\$	N/A
Stage IV - construction	\$	2012
<u>TOTAL</u>	<u>\$400,000</u>	

WESTBANK FIRST NATION
IR NO. 10 LINDLEY ROAD REALIGNMENT
CAPITAL EXPENDITURE BY-LAW NO. 12-TX-08

[Effective February 12, 2013]

To authorize the expenditure of a maximum of One Hundred and Twenty-Three Thousand and Two Hundred and Fifty-Two Dollars (\$123,252) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the realignment of Lindley Road within the Tsinstikeptum Indian Reserve No. 10.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the "Taxation By-law");

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by By-law 97-TX-03 (the "Expenditure By-law"), the Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

D. Westbank First Nation deems it desirable and in the best interest of the community to advance funds to complete the Lindley Road Realignment on Tsinstikeptum Indian Reserve No. 10.

E. The Westbank First Nation has concluded the total cost of realignment of Lindley road on Tsinstikeptum Indian Reserve No. 10 to be not more than \$123,252 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *IR No. 10 Lindley Road Realignment Project Capital Expenditure By-law No. 12-TX-08*.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to proceed with the Lindley Road Realignment Project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than One Hundred and Twenty Three Thousand and Two Hundred Fifty Two (\$123,252) Dollars from the Cumulative Fund for the purposes of the Lindley Road Realignment Project (the “Project Funds”).

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No. 10 Lindley Road Realignment Project.

5. Any of the Project Funds not expended on the IR No. 09 Lindley Road Realignment Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No. 10 Lindley Road Realignment Project.

6. All revenue collected related to this By-law will be reimbursed to “the Cumulative Fund”.

EFFECTIVE

7. This By-law comes into full force and effect upon approval by the Minister of the Department Aboriginal Affairs Canada and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No. 10 Lindley Road Realignment Project WFN By-law No. 12-TX-08* being read for the first, second and third and final time by the Council of the Westbank First Nation held at a duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 17th day of December, 2012.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 14th day of January, 2013.

signed Robert Louie
Chief Robert Louie

signed Mickey Werstuik
Councillor Mickey Werstuik

signed Michael De Guevara
Councillor Michael De Guevara

signed Christopher Derickson
Councillor Christopher Derickson

signed Lorrie Hogaboam
Councillor Lorrie Hogaboam

SCHEDULE “A”

BUDGET FOR PROPOSED IR NO. 10 Lindley Road Realignment Project	COST	FUNDING SOURCE
Engineering – Design, Tender and Construction Costs	\$ 8,015.00	WFN, Local Government Services (LGS)
Environmental Management Plan and monitoring	\$ 7,637.00	
EMP estimate (restoration works)	\$ 10,050.00	
Landscape Restoration (Private Property)	\$ 7,000.00	
Tender Price including 15% Contingency	\$ 90,550.00	
	\$ 123,252.00	WFN, LGS
TOTAL	\$ 123,252.00	WFN, LGS

By-laws – Indian Act, s.83
Règlements administratifs – Loi sur les Indiens, art. 83

**WESTBANK FIRST NATION
TAX RATE SCHEDULE AMENDING BY-LAW 2013
BYLAW NO. 13-TX-02**

[Effective May 20, 2013]

WHEREAS:

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve lands of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending by-law;

SHORT TITLE

This amending by-law may be cited as the *Tax Rate Schedule Amending By-law 2013*.

1. That the following Schedule II - Tax Rate Schedule 2013 shall be added to the *Westbank First Nation Property Taxation Bylaw 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 11th day of March 2013.

signed

Robert Louie

signed

Mick Werstuik

Chief Robert Louie

Councillor Mick Westuik

signed Michael De Guevara

Councillor Michael De Guevara

Councillor Christopher Derickson

signed Lorrie Hogaboam

Councillor Lorrie Hogaboam

2013 TAX RATE SCHEDULE

Bylaw No. 13-TX-02

For the Taxation Year 2013

SCHEDULE "II"

Property Classes Within Each Taxation District

(Section 18.1(4))

Column 1 Name of Taxation District	Column 2 Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rates for the Taxation Year 2013
Taxation District Westbank First Nation.	The reserve lands of the Westbank First Nation. IR#9 and IR#10	1. Residential 2. Utilities 3. Unmanaged Forest Land 4. Major Industry 5. Light Industry 6. Business & Other 7. Managed Forest Land 8. Recreational Property/ Non-profit Organization 9. Farm	6.8682 34.5070 N/A N/A 20.9040 14.4961 N/A 10.2510 6.8682

**LISTUGUJ MI'GMAQ GOVERNMENT
FINANCIAL ADMINISTRATION BY-LAW
BY-LAW NO. 2013-001**

[Effective April 22, 2013]

A by-law to regulate the management and control of funds and establish the financial administrative structure of the Listuguj Mi'gmaq Government

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**LISTUGUJ MI'GMAQ GOVERNMENT
FINANCIAL ADMINISTRATION BY-LAW
BY-LAW NO. 2013-001**

WHEREAS the *Indian Act* provides that a Council may, subject to the approval of the Minister of Aboriginal Affairs and Northern Development, make by-laws for the following purposes:

- (a) the appropriation and expenditure of moneys of the Community to defray its expenses;
- (b) the appointment, duties, and remuneration of officials to conduct the business of Council; and
- (c) any matter arising out of or ancillary to the exercise of the powers described in subsection 83(1) of the Act; and
- (d) any matter arising out of or ancillary to the exercise of the powers described in subsection 64(1).

AND WHEREAS the Council of Listuguj has determined that it is desirable and necessary that a financial administration by-law be established;

NOW THEREFORE the Council of the Listuguj Mi'gmaq Government, at a duly convened meeting, enacts the following by-law:

PART 1

TITLE

1. This By-law may be called the *Listuguj Mi'gmaq Government Financial Administration By-law*.

PART 2

DEFINITIONS

2. In this By-law,

“Act” means the *Indian Act*;

“annual audit” means an audit by an auditor of the Listuguj Mi'gmaq Government consolidated financial statements for the preceding fiscal year according to generally accepted auditing standards;

“annual budget” means the revenues and expenditures projected and approved by Council under sections 29 and 30 for the next fiscal year and includes any supplementary amendments to the annual budget made under section 31;

“annual audited financial statements” means the consolidated financial statements audited by an auditor as part of conducting the annual audit;

“auditor” means a person or company that is designated as a chartered accountant, certified general accountant or a certified Aboriginal finance manager and is

- a member in good standing with the registered accounting association that regulates that designation or, in the opinion of the Finance Committee, possess sufficient knowledge and experience to justify the duties of the position;
- “capital works” means major physical assets owned or controlled by the Community, including roads, bridges, utilities, water supply and septic systems, ditches and water spillways, buildings, waste control facilities, land, landscaping and fencing;
- “Community” means, the members of Listuguj, and where the context requires its assets, all as defined by the *Indian Act*;
- “community funds” means all moneys received and managed by Council, or its designate, for the use and benefit of Listuguj, including all revenues, grants, contributions, loans, earnings from business enterprises and, unless otherwise indicated in this By-law, but does not include
- (a) money received by Listuguj on behalf of an individual, corporate entity or partnership, and
 - (b) any money received and managed by Council for which Council has approved an alternative arrangement under to section 8 of this By-law;
- “Council” means the elected members of the Listuguj Mi’gmaq Government (LMG) which includes the Chief of the Government;
- “Directorate” or “Department” means an administrative division or agency of the LMG established from time to time and includes
- (a) internal organizational units thereof,
 - (b) any board, tribunal, commission or committee, and
 - (c) any corporate entity controlled by the Community, including a partnership;
- “Director of Finance” means the person appointed under section 24;
- “Employee” includes, for the purposes of this By-law, any contractors who administer, manage or control community funds;
- “Executive Director” means the employee or contractor appointed by OIC as the administrator of the Listuguj Mi’gmaq Government under section 22;
- “Expenditure By-law” means a by-law enacted pursuant to section 83(2) of the Act;
- “Finance Committee” means the committee of the Listuguj Mi’gmaq Government established pursuant to sections 10 and 11 of this By-law;
- “Fiscal year-end” means the date specified in section 26;
- “Funding agreement” means any written contract between Listuguj and another party or parties, pursuant to which money is to be paid to Listuguj;
- “General Account” means any bank account in the name of Listuguj and created pursuant to section 46;

“Listuguj” means the Community, being a band represented by the Listuguj Mi'gmaq Government, as defined under the *Indian Act*;

“LMG” means, the Listuguj Mi'gmaq Government

“Order-In-Council (OIC)” means a decision of Council at a duly held Council meeting and recorded in writing;

PART 3

APPLICATION

3. This By-law governs the management and control of Listuguj community funds and the administrative organization of the LMG to manage and control said funds.

4. This By-law applies to the Council of the LMG and to all departments, directorates, officers, contractors, and employees in receipt of or with responsibility for Listuguj community funds.

PART 4

COUNCIL

Role of Council

5. Council must conduct the business of Listuguj in a manner that ensures sound financial management by, among other things, carrying out the following duties and responsibilities:

- (a) ensuring that the annual budget of the LMG does not have expenditures exceeding revenues;
- (b) planning and budgeting financial and other resources for local services and capital works projects;
- (c) setting policies and procedures to safeguard the resources of Listuguj and maximize the well-being of its members;
- (d) ensuring Council and all employees of the LMG have full financial accountability at all times to all members of Listuguj;
- (e) ensuring the LMG meets all financial obligations with third parties;
- (f) ensuring all investments in financial instruments are made in accordance with prudent investor standards;
- (g) overseeing the work of all employees of the LMG, through the Executive Director, and ensuring that all employees of the LMG who manage and control community funds are
 - (i) responsible for maintaining accurate financial records, and
 - (ii) qualified for the position to which they are appointed by LMG's administrative services;

- (h) permitting access by all Listuguj members, under the supervision of Council or its designate, to Listuguj by-laws, annual budgets, annual audited financial statements and annual audit reports of the LMG;
- (i) ensuring that all financial records of the LMG, including computer files, are kept in the administration office in a secure and safe condition, and are not removed from the office without the authority of Council, such authority to be evidenced by OIC; and
- (j) ensuring the sale of any assets owned by Listuguj is for no less than fair market value;
- (k) ensuring, with respect to any OIC presented to Council that has financial implications on the LMG, that the Council shall first obtain the recommendations of the Finance Committee before any decisions are made.

Duties

6. Each member of Council must, in exercising his powers and performing his functions under this By-law,

- (a) act honestly and in good faith and in the best interests of Listuguj; and
- (b) exercise the care, diligence and skill of a reasonably prudent person.

Alternative Arrangements for Funding Agreements

7. Council may, by OIC, approve any funding agreement.

8. Notwithstanding the provisions of this By-law, Council may by OIC approve an alternative arrangement other than the provisions of this By-law for the management of money received pursuant to the terms of a funding agreement, if the terms of the funding agreement require alternative arrangement.

PART 5

FINANCE COMMITTEE

Role of the Committee

9. The Committee must ensure the control and management of community funds in a manner that is consistent with prudent financial management practices by, among other things, carrying out the following duties and responsibilities:

- (a) manage and control all transactions of funds, including the receipt, collection, expenditure and disbursement of Listuguj community funds;
- (b) administer and supervise the compilation and preparation of information for the annual budget;
- (c) prepare and present the annual budget to Council for its review and approval by OIC;
- (d) ensure the completion and of an annual audit and presentation of the audit to Council for its review and approval by OIC;

- (e) administer and supervise the financial records and reporting systems of the LMG;
- (f) ensure financial compliance with all contracts and funding agreements entered into by Council or any department or directorate, and report immediately any non-compliance to Council;
- (g) report to Council on financial matters;
- (h) provide advice to Council on financial matters;
- (i) develop and present a list of candidates to Council for the position of Director of Finance;
- (j) supervise and oversee the role and responsibilities of the Director of Finance; and
- (k) oversee all other matters relating to the financial affairs of the LMG.

10. The Committee may prescribe any requirements for the form and content of the financial records and the accounting systems of the LMG that it deems necessary.

Appointment of Committee

11. Council hereby establishes a Finance Committee.

12. Council shall, by OIC, appoint five (5) members to the Committee and those members must include

- (a) the Executive Director;
- (b) the Director of Finance
- (c) two (2) members of Council; and
- (d) the Chief of the Listuguj Mi'gmaq Government.

Terms of Office

13. Council must, by OIC, appoint the Executive Director to be a member of the Committee for as long as he/she is designated the Executive Director.

14. Council must, by OIC, appoint the members of the Committee prescribed under section 12 for a term of office not exceeding the term of office for a member of Council.

15. A member of the Committee may be removed from office

- (a) by the Chair if the member without valid reasons has missed three (3) consecutive scheduled meetings of the Committee;
- (b) by a majority of Council and with the recommendation of the Chair; or
- (c) by a unanimous vote of Council supported with a Council OIC.

16. If any position on the Committee is vacant for any reason, including

under section 15, then Council must appoint, by OIC the members needed to fill any vacancies in the Committee that result from that change.

Election and Role of the Chair

17. The Director of Finance shall serve as Chair of the Committee.

18. The term of office for the position of chair shall be two (2) years and a person may serve as a chair for one (1) or more consecutive terms.

19. If the Chair resigns, the Committee must elect from its members one (1) other person to serve as chair for the balance of the term remaining.

20. The Chair shall

- (a) supervise and direct the work of the Committee;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Committee; and
- (c) preside at meetings of the Committee.

EXECUTIVE DIRECTOR

Role of Executive Director

21.(1) The Executive Director shall act as the senior administrative officer of the Committee and must assist the Committee in carrying out its duties.

(2) The duties of the Executive Director include

- (a) ensuring the creation and maintenance of adequate records of Committee minutes, resolutions, decisions and other proceedings;
- (b) maintaining security of finances and financial documents by
 - (i) establishing safe storage in security boxes or safes,
 - (ii) establishing secure storage with security codes and locks on files, cash and valuable documents, and
 - (iii) ensuring no more than two (2) people, in addition to himself, have knowledge of the security codes, combinations or possession of keys to locked files;
- (c) monitoring all contracts and funding agreements entered into by Council or any department or directorate for financial compliance and reporting immediately any non-compliance to the Committee; and
- (d) completing any other task assigned by the Committee.

22. The Executive Director

- (a) shall be appointed by Council by OIC for such term of office as it shall provide; and
- (b) must be a member of Listuguj, but not an elected member of Council.

DIRECTOR OF FINANCE

Role of Director of Finance

- 23.** The Director reports directly to the Committee and must
- (a) conduct the administration necessary to discharge the financial administration responsibilities of the Committee, including staff supervision;
 - (b) maintain records of all information required to facilitate the annual audit;
 - (c) compile and prepare information for the annual budget and any amended annual budget;
 - (d) administer and maintain adequate and timely financial records and reporting systems that record all financial transactions of the LMG, including but not limited to copies of all vouchers, financial statements, cancelled cheques and correspondence relating to the financial business and reporting systems;
 - (e) prepare and present to the Committee by the 20th day following each quarter, a financial statement for the previous quarter that includes a balance sheet and a statement of operations showing revenues and expenditures;
 - (f) receive, record and deposit, or administer the receipt, recording and deposit of all money received in a timely manner;
 - (g) ensure all accounts payable are paid in accordance with the procedures set out in this By-law;
 - (h) complete any other task assigned by the Committee; and
 - (i) ensure a detailed inventory of all Community assets having a reasonable estimate of fair market value over one thousand dollars (\$1000.00).

Appointment of Director of Finance

24. The Committee must develop a list of at least three (3) potential candidates for the position of Director of Finance and Council must, by OIC, appoint a person from the list.

25. Subject to the provisions of this By-law, the engagement and removal of the Director of Finance must be consistent with any personnel policies of the LMG.

PART 6

FISCAL YEAR

26. The Fiscal year-end is March 31.

ANNUAL BUDGET AND SUPPLEMENTARY BUDGET AMENDMENTS

27. The Committee must prepare estimates of the projected revenues and expenditures of the LMG for the purpose of preparing the annual budget and as required for the preparation of supplementary budget amendments in the course of the fiscal year.

28. Each department director must prepare the department's annual budget and any supplementary amendments thereto for the operation of the department and must submit the budget and any amendments prepared to the Committee.

29. The Committee must prepare an annual budget, and any supplementary budget amendments, and submit them to Council for consideration and approval by OIC.

30. Council is solely responsible for the approval of the annual budget for each fiscal year.

31. Council may, by OIC, approve supplementary budget amendments to the annual budget.

32. The annual budget and supplementary amendments thereto become effective upon approval by Council, by OIC.

33. The annual budget and supplementary amendments thereto must be made available during regular working hours for inspection by any member of Listuguj, and copies are to be provided to its members upon written request to the Director of Finance. The annual budget and supplementary amendments thereto may be viewed on-line at LMG's website.

ANNUAL AUDIT

34. Council must appoint annually, by OIC, an auditor to conduct the annual audit, and prepare an annual audit report.

35. The auditor reports to Council.

36. The auditor must be entitled to access any information or records that are held by or in the control of the LMG and are necessary to complete the annual audit, including but not limited to

- (a) all books, records, accounts and vouchers;
- (b) any information held by or under the control of a department director or any agent of the LMG that is necessary for the completion of the audit;
- (c) all Council OIC's and by-laws; and
- (d) any agreements, contracts, or related documents entered into or in control of the LMG, Council or any employee.

37. The annual audit must be conducted in accordance with generally accepted auditing standards, must include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Community, and must be completed in no more than four (4) months after the fiscal year-end.

38. The Director of Finance must provide any assistance to the auditor required for the completion of the annual audit.

39. After the review of the annual audited financial statements and annual audit reports by the Committee, the auditor must present the statements and reports to Council.

40. Council must consider and vote on the annual audited financial statements and annual audit reports at a duly held meeting of Council and, if approved, the statements must be signed by the Chief and one (1) other person as designated by OIC.

Public Access

41. Once Council signs the annual audited financial statements and annual audit reports, the Director of Finance must post copies of the statements and reports in such public places or on-line as determined by Council, by OIC.

42. The Director of Finance must retain the signed annual audited financial statements and annual audit reports, and any member of Listuguj may

- (a) inspect the statements and reports during regular office hours; and
- (b) directly or through an agent, make a copy of the statements, the reports or any part thereof.

PART 7

FINANCIAL MANAGEMENT: DEPOSITS

General Requirements

43. The Committee must ensure that all operating and savings accounts in the name of Listuguj are established at a chartered bank, trust company or credit union.

44. The Director of Finance must ensure the safekeeping of all LMG funds received and maintain a numbered receipt book for the funds.

45. Upon receipt of any community funds, the Director of Finance must ensure the following procedures are followed

- (a) stamp all cheques immediately upon receipt with a stamp that designates the moneys for deposit into a General Account;
- (b) cause such funds to be deposited into a General Account within three (3) days of receipt; and
- (c) promptly issue a receipt in the correct amount to the payor.

Bank Accounts

46. The Director of Finance must, under the supervision of the Committee, ensure that all bank accounts held in the name of Listuguj, into which all LMG funds must be deposited, are maintained.

47. The Committee may authorize the Director of Finance to reallocate funds

from one General Account to another Account for investment purposes or program and services delivery.

48. Funds in any Account must be administered by the Director of Finance.

49. The interest earned on LMG funds, must be paid to a General Account.

FINANCIAL MANAGEMENT: RESERVE FUNDS

Reserve Funds

50.(1) Subject to the provisions of any funding arrangement, Council may, by OIC, authorize the establishment of one or more reserve funds using LMG funds, designated by a name that includes "Reserve Fund".

(2) Reserve funds may be created only for any of the following purposes:

- (a) the establishment and continuation of special LMG undertakings and projects;
- (b) the construction or upgrade of LMG capital works;
- (c) the satisfaction of the requirements of third party agreements.

FINANCIAL MANAGEMENT: EXPENDITURES

Conditions of Expenditures

51. Prior to any expenditure from a General Account, other than loans under section 60 of this By-law, the following conditions must be met:

- (a) funds for the expenditure must be allocated and approved as part of the annual budget or supplementary amendments thereto; and
- (b) the expenditure must be consistent with prudent cash management practices.

Authorized Signatories

52.(1) Any LMG purchase order, work order, agreement, contract or other obligation to make an expenditure from LMG funds must be signed by any two (2) of the following three (3) officials:

- (a) the relevant department director;
- (b) the Executive Director; and
- (c) the Director of Finance.

(2) For the signing of LMG cheques,

- (a) Council may by OIC, designate up to five (5) individuals authorized to sign and the authorized signatories shall include the Executive Director; and
- (b) all cheques must be signed by at least two of the persons so designated.

53. Notwithstanding paragraph 52(1), the officials or the Committee named below may, without counter signature, sign purchase orders and work orders for

amounts up to and including the following limits:

<u>Title</u>	<u>Limit</u>
(a) department director	\$10,000
(b) Executive Director	\$50,000
(c) Director of Finance	\$50,000
(d) Finance Committee	\$250,000

Expenditure Procedures

54. The Director of Finance may distribute LMG funds among more than one General Account, if he determines that it is financially prudent to do so.

55. An individual designated under paragraph 52(1) may sign a purchase order or work order up to and including the amount specified in section 53 provided that the expenditure is part of the annual budget or a supplementary amendment thereto approved by Council.

56. The Committee must report to the Council no later than the last day of the month with the following information for the previous month:

- (a) a summary of revenues and expenditures for the previous month;
- (b) a cumulative summary of year-to-date revenues and expenditures;
- (c) bank balances for all General Accounts; and
- (d) a quarterly cash flow report showing annual projections for each department and year-to-date revenues and expenditures of each department.

57. Council must ensure that all expenditures for the LMG meet the conditions set out in section 51.

Petty Cash

58. Council may, by OIC, for all its departments, establish and maintain petty cash funds to a maximum of one thousand dollars (\$1000), provided that

- (a) the OIC designates an employee of the LMG who is not an authorized signatory of the LMG to be responsible for the petty cash funds;
- (b) the designated employee must
 - i. complete a voucher for each disbursement made,
 - ii. ensure that the total of disbursement vouchers plus the cash on hand equals the total amount of the fund,
 - iii. ensure reimbursement of the fund, in accordance with the vouchers, and
 - iv. charge each expense to the appropriate department account.

Travel Expenses

59. All employees of the LMG must submit travel expenses to their Director

for advance approval and the Director may approve such expenses, provided that the expenses are within the annual budget or supplementary amendments thereto.

- (a) On an annual basis, the Committee must recommend allowable rates of travel expenses and conditions of reimbursement to Council for its consideration and approval, by OIC.
- (b) Where there have been no recommended changes the previous existing rates and conditions shall apply until amended by OIC.

FINANCIAL MANAGEMENT: LOANS, BORROWING AND DEBTS

Loans

60. Council may make, or allow to be made, a loan from LMG funds held in a General Account, provided that the following conditions have been met:

- (a) the loan must be for lease to own home programs;
- (b) Council must have pre-authorized the loan by OIC;
- (c) funds for the loan must be allocated and approved as part of the annual budget or supplementary amendments thereto;
- (d) the loan must be consistent with prudent cash management practices and
- (e) terms and conditions of loans are set by Council, by OIC.

Borrowing and Credit Powers of Council

61. Council may, by OIC, from time to time on behalf of Listuguj

- (a) borrow money in such manner and amounts, on such security, from such sources and upon such terms and conditions as they think fit,
- (b) obtain credit for operational purposes,
- (c) issue bonds, debentures, and other debt obligations either outright or as security for any liability or obligation of the LMG or any other person, and
- (d) mortgage, hypothec, charge, whether by way of specific or floating charge, or give other security on the undertaking, or on the whole or any part of the property and assets of the LMG, provided that the conditions of borrowing have been met, and subject always to Aboriginal, Treaty, constitutional and legal restrictions on charge, pledge, mortgage, attachment, levy, seizure, distress or execution, including under the *Indian Act*.

Conditions of Borrowing

62. Council must ensure that the following procedures have been met prior to passing an authorizing OIC under section 61:

- (a) if the amount to be borrowed is five hundred thousand dollars (\$500,000) or less, and if Council approves of the terms of the loan, then Council may pass an OIC authorizing the loan;

(b) if the amount to be borrowed is over five hundred thousand dollars (\$500,000), then Council shall give reasonable notice to the members of Listuguj before authorizing the loan by OIC and such notice shall be published in the local print, radio and electronic media commonly followed by the Community.

Collection of Debts

63. In addition to requiring respect for the conditions of and repayment terms set at the time of the making of any loan, the Committee must seek, or cause to be sought, agreement for a repayment plan from each person or entity that is in default or arrears on monies owed to Listuguj.

64. The Committee must ensure that the repayment plan for any debt to Listuguj of one thousand dollars (\$1,000) or less is for a term not longer than twelve (12) months, unless otherwise approved by OIC.

65. The Committee must ensure that the repayment plan for any debt to Listuguj of more than one thousand dollars (\$1,000), other than under the lease-to-own housing program, is for a term no longer than twenty-four (24) months, unless otherwise approved by OIC.

66. Council must, by OIC, determine the amount of interest to be charged.

67. Council may, by OIC, set off or designate the Committee to set off, any amount owing to the LMG against any money owed to the debtor from the LMG.

68. For the purpose of section 67, the LMG may offset debts, at each offset, up to the following maximum of the amount owed:

- (a) from wages, contractors fees or other remuneration, up to a maximum of thirty percent (30%) of the per week;
- (b) from other sources, on the first five hundred dollars (\$500) or less owed, up to a maximum of one hundred percent (100%); and
- (c) from other sources, for any amounts in excess of five hundred dollars (\$500) under paragraph 68(b) above, up to a maximum of fifty percent (50%).

69. The Director of Finance or his designate must render on a quarterly basis a statement of account to all debtors of the LMG.

FINANCIAL REPORTING: INVOICING

70. No person may make a payment on behalf of the LMG for the performance of work, supply of goods or rendering of services unless the charge in respect of such work, goods or services has been authorized

- (a) pursuant to an OIC; or
- (b) by a person delegated to authorize such payment under this By-law.

71. The Executive Director or his designate must ensure that an invoice is

rendered, in a timely manner, for all work, goods or services that are provided and that require payment to or by the LMG.

AWARDING OF CONTRACTS AND MAKING OF AGREEMENTS

Contracts and Agreements

72. Council may, by OIC, approve any contract or agreement on behalf of the LMG, provided the following conditions must be met:

- (a) any expenditure required in the contract or agreement must meet the requirements under section 51;
- (b) the department director responsible for managing the contract or agreement must recommend the contract to Council; and
- (c) the Director of Finance must state to Council that the funds are available to pay the expenditure.

73. Council may, by OIC, designate the employees and the committee described below to approve any contract or agreement for up to the following limits without further OIC, provided the requirements under paragraphs 72(a) and (c) are met in advance, and provided that for this purpose, the statement of the Director of Finance as to the availability of the funds is made directly to the relevant employee or committee:

<u>Title</u>	<u>Limit</u>
(a) department director	\$10,000
(b) Executive Director	\$50,000.
(c) Director of Finance	\$50,000
(d) Finance Committee	\$250,000

Tendering Requirements

74.(1) The Executive Director or Director of Finance may approve a contract, agreement or other obligation requiring an expenditure of fifty thousand dollars (\$50,000) or less without going to tender, if the purchase was approved in the annual budget or supplementary amendments thereto. In all cases, the said transaction shall be notified to the Finance Committee.

(2) The Finance Committee may approve a contract, agreement or other obligation requiring an expenditure of two hundred and fifty thousand dollars (\$250,000) or less without going to tender, if the purchase was approved in the annual budget or supplementary amendments thereto. In all cases, the said transaction shall be notified to Council.

75. The Committee must put all contracts, agreements or other obligations requiring an expenditure of more than two hundred and fifty thousand dollars (\$250,000) to public tender, unless the LMG itself does the work.

76. For public tender, bids shall be sought from at least three (3) independent contractors. However, Council may, by OIC, authorize the Committee to consider less than three (3) bids, if less than three (3) bids are received by the tender closing date.

77. In emergency situations, telephone offers for goods and services up to ten thousand dollars (\$10,000) may be accepted by departmental personnel, providing a written confirmation from the supplier or contractor follows and is filed with the department director.

78. Invitations to tender must include;

- (a) the time and date of closing;
- (b) sufficient details from which comparable bids can be made;
- (c) the time, date, and place tenders are to be opened; and
- (d) the amount of any security deposit.

79. The tendering period is not to be less than five (5) working days, unless in an emergency situation.

80. All tenders are to be returned sealed and addressed to the LMG, clearly marked “Tendered for [*description of project*]” and the Director of Finance must record, or cause to be recorded, the time and date of receipt on the unopened envelope of tender.

81. All tenders received must be opened in public in the presence of the Executive Director and any department director responsible for the tendering process.

82. The name of the bidder and the project, and the date and amount of the bid must be recorded.

83. The lowest tender received must be accepted, unless Council has passed an OIC that

- (a) approves another tender; and
- (b) records the reasons why it is in the best interests of the Community to accept a higher tender.

84. Upon acceptance of a tender, it shall be ensured that

- (a) a written contract is signed by the party accepting the contract and the LMG; and
- (b) a copy of the written contract is kept as a record.

85. No disbursements or payment on any contract may be made without supporting documentation as required by any policies of the Committee.

86. The Director of Finance may retain a ten percent (10%) hold-back of final payment, or such greater amount as may be determined by the Committee, from

all contractors until Council or its designate, approves all work as complete and satisfactory.

87. The Committee may establish any further policies and procedures for the tender process as it considers necessary.

PART 8

CONFLICTS OF INTEREST

Definitions

88. The following definitions apply to this Part:

- (a) “personal gain” means any financial benefit; and
- (b) “family member” means a spouse, including a common law spouse, children, parent, brother, sister, father-in-law, mother-in-law, uncle, aunt, grandparent, son-in-law, daughter-in-law, and also includes any relative permanently residing in the person’s household.

General Conflict of Interest Rule

89. A person who is a member of Council or the Committee, or is otherwise employed by the LMG or one of its departments must not use that office or employment for his own personal gain, the personal gain of his family member or to the detriment of the interests of the LMG.

Disclosure by Members of Council and the Committee

90. If a decision by Council or the Committee may result in a member of Council or the Committee, or his family member, receiving any personal gain, such member must make full and complete disclosure to Council or the Committee, as the case may be, of the details of the potential personal gain.

91. It shall be the duty of each member of Council and the Committee to disclose to Council or the Committee, as the case may be, any real or perceived personal gain of any other member or any other member’s family member.

92. A member of Council or the Committee must disclose his potential personal gain and the potential personal gain of his family member in one of the following ways, whichever occurs first:

- (a) at the meeting at which the Council or the Committee, as the case may be, first considers the decision that may result in the potential personal gain;
- (b) at the first meeting after the member becomes aware of the potential for the personal gain; or
- (c) in writing to the Council or the Committee, as the case may be, as soon as the member becomes aware of the potential for the personal gain.

93. Immediately after the disclosure set out in paragraphs 92(a) and (b), the member in potential conflict must not participate in any discussions or vote

concerning the matter, and the minutes of the meeting must record the time that the member ceases participation in said discussion and vote; and

94. Council's specific procedures for conflict of interest guidelines shall be followed for Councillors.

Disclosure by Employees

95. If an employee of the LMG or his family member may receive a personal gain from a contract with the LMG, he must disclose his interest to the Committee in writing and thereafter refrain from taking part in any discussion or decision about the awarding of the contract.

Liability to Account

96. Council may hold any person who fails to follow the proper procedure for disclosure and abstaining from involvement under this Part responsible to reimburse the Community for any personal gain that he or his family member received.

Suspension or Dismissal

97. If any person, other than a member of Council or the Executive Director, violates the conflict of interest provisions, then the disciplinary procedures contained in the personnel policy of the LMG shall apply, and in the meantime the Executive Director may

- (a) suspend the person; and/or
- (b) cancel all privileges and benefits of office or employment.

98. Subject to any personnel policy of the LMG, any person who is suspended or dismissed under section 97, must have a right to appeal the dismissal or suspension to Council.

99. If the Executive Director violates the conflict of interest provision, then the disciplinary procedures in the personnel policy of the LMG shall apply, and Council may

- (a) suspend the person; and/or
- (b) cancel all privileges and benefits of office or employment.

100. Subject to any personnel policy of the LMG that applies to the Executive Director, Council must, in a timely manner, give an Executive Director who is suspended or dismissed under section 99, an opportunity to speak to Council and explain any relevant circumstances.

PART 9

NON-COMPLIANCE

101. A decision made in contravention of this By-law is voidable by vote of a majority of Council.

**OCEAN MAN FIRST NATION
RATES BY-LAW NO. 2012-01**

[Effective November 26, 2012]

WHEREAS pursuant to the *Indian Act*, R.S.C., 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Chief & Council of the Ocean Man First Nation (also known as the Ocean Man Band) enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on June 07, 1999;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Ocean Man First Nation Rates By-law 2012*.

2. Pursuant to Section eleven (11) of the *Ocean Man First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2012 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief & Council at a duly convened meeting held on the 24th day of October, 2012.

signed Gloria Shepherd
Chief Gloria Shepherd

Councillor Connie Big Eagle

signed Lillian Big Eagle
Councillor Lillian Big Eagle

signed Denise Lonechild
Councillor Denise Lonechild

Councillor Craig Big Eagle

signed Trevor Ewack
Councillor Trevor Ewack

1998

BY-LAWS UNDER THE INDIAN ACT
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

SCHEDULE "A"

Property Class	Mill Rate per \$1000 of assessed value
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	12.91
Residential	18.51
Multi-Unit Residential	
Seasonal Residential	
Commercial and Industrial	25.03
Elevators	
Railway Rights of Way and Pipeline	

**OCEAN MAN FIRST NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2012-02**

[Effective November 26, 2012]

WHEREAS the *Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Taxation By-law*), including rights to occupy, possess or use land in the “reserve”;

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 56 of the *Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section 56 of the *Property Assessment and Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the *Taxation Expenditure By-law*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the Ocean Man Band of Indians;

“band council resolution” means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

“community works” includes, without limitation, designing, constructing,

reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

“Council” means the Council of the Ocean Man Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

“fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under Section 56 of the *Property Assessment and Taxation By-law*;

“property assessment and taxation by-law” means the *Ocean Man First Nation Property Assessment and Taxation By-law* approved and passed by the Council on June 7, 1999, and approved by the Minister of Indian Affairs and Northern Development on January 28, 2000 and as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto

from time to time;

“public works” includes

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating
 - (i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;
 - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
 - (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
 - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
 - (v) sewage treatment and water treatment works, facilities and plants;
 - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
 - (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),together with reserve lands appurtenant thereto;
- (b) remediating environmentally contaminated Reserve lands; and
- (c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“Reserve” means Ocean Man First Nation Reserve(s) as such reserves are defined in the *Indian Act*, Section 2(1) and, any future reserves or any additions to existing reserves which may be created pursuant to the Settlement and Trust Agreement dated January 30 & 31, 1986.

“Tax Administrator” means the tax administrator appointed by Council under the *Ocean Man First Nation Property Assessment and Taxation By-law*;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

**AUTHORIZATION OF EXPENDITURE OF
PROPERTY TAX REVENUE**

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before August 31 in each fiscal year, the tax administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule "A" to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty, the:

(a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending Section 56 of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Chief & Council on the 24 day of Oct., 2012 at Saskatoon, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

<u>Gloria Shepherd</u> Chief [please print]	signed	<u>Gloria Shepherd</u> Chief Signature
<u>Denise Lonechild</u> Councillor [please print]	signed	<u>Denise Lonechild</u> Councillor Signature
<u>Lillian Big Eagle</u> Councillor [please print]	signed	<u>Lillian Big Eagle</u> Councillor Signature
<u>Trevor Ewack</u> Councillor [please print]	signed	<u>Trevor Ewack</u> Councillor Signature

SCHEDULE "A"

OCEAN MAN FIRST NATION
2012 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 46,800.60
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
Other	\$
TOTAL REVENUES	\$ 46,800.00

EXPENDITURES

Community Development (Housing)	\$ \$ 34,460.00
Environmental Health Services	
Fiscal Services	\$
General Government Services	\$
Protective Services	\$
Recreation and Cultural Services	\$
Taxes for Other Governments	
Transportation	\$
Grants, Small Business	\$
Other Expenditures/Services (Social Programming & Assistance – Day Care)	\$ 10,000.00
Contingency	\$ 2,340.00
TOTAL EXPENDITURES	\$ 46,800.00
BALANCE	\$ 0.00

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**

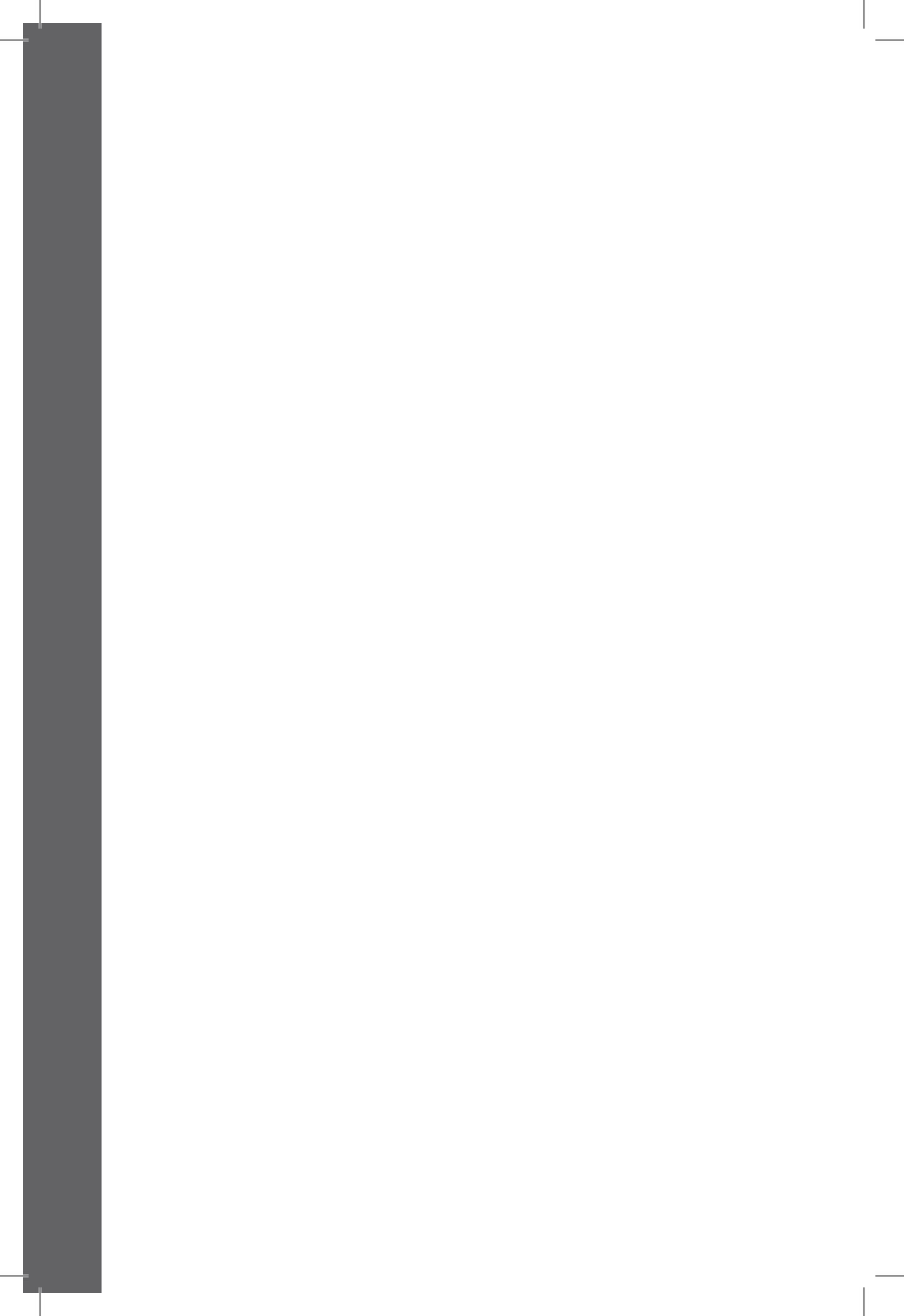


TABLE OF FIRST NATION LAWS, BY-LAWS, AND CODES

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. 17:3.1443).

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. 17:3.1443).

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	
<hr/>			
Annual Property Taxation Expenditure By-law, 2011	2011-08-17	16:1.371	
Annual Property Taxation Expenditure By-law, 2012	2013-01-16	17:3.1901	
Property Assessment and Taxation By-law	2002-11-07	7:2.401	repealed by Property Assessment and Taxation By-law - 2011 (16:1.375)
Property Assessment and Taxation By-law - 2011 ..	2011-03-21	16:1.375	
2003 Tax Rates By-law	2003-05-25	8:1.1	
2004 Tax Rates By-law	2004-05-10	8:2.277	
2005 Tax Rates By-law	2005-07-22	10:1.1	
2006 Tax Rates By-law	2006-05-31	10:2.535	
Tax Rates By-law 2007	2007-06-25	11:2.249	
Tax Rates By-law 2011	2011-08-17	16:1.445	
Tax Rates By-law 2012	2013-01-16	17:3.1905	

ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION / PREMIÈRE		
NATION ALEXIS voir aussi NATION ALEXIS NAKOTA SIOUX		
Property Tax By-law	2000-02-28	4:2.117
2000 Tax Rates By-law	2000-09-21	5:1.1
2001 Tax Rates By-law	2000-05-03	5:2.153
2002 Tax Rates By-law	2002-06-03	6:2.331
2003 Tax Rates By-law	2003-05-13	8:1.2
2004 Tax Rates By-law	2004-05-10	8:2.278
ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION / NATION ALEXIS NAKOTA		
SIOUX voir aussi PREMIÈRE NATION ALEXIS		
Annual Property Taxation Expenditure		
By-law, 2010	2010-07-06	14:2.751
Annual Property Taxation Expenditure		
By-law, 2011	2011-08-30	16:1.446
Annual Property Taxation Expenditure		
By-law, 2012	2012-08-07	17:1.487
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
ATHABASCA CHIPEWYAN FIRST NATION / PREMIÈRE NATION ATHABASCA CHIPEWYAN		
Settlement Trust Revenue Account By-law	2008-10-10	13:1.508

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
BIGSTONE CREE FIRST NATION / PREMIÈRE NATION CRIE BIGSTONE			
Annual Property Taxation Expenditure			
By-law, 2010	2010-07-06	14:2.755	
Annual Property Taxation Expenditure			
By-law, 2011	2011-08-30	16:1.451	
Annual Property Taxation Expenditure			
By-law, 2012	2012-08-22	17:1.494	
Business Licensing By-law	2004-02-24	8:2.280	
Property Assessment and Taxation By-law	2004-05-25	8:2.291	
2004 Tax Rates By-law	2004-12-02	9:1.1	
2005 Tax Rates By-law	2005-07-06	10:1.2	
2006 Tax Rates By-law	2006-05-15	10:2.541	
Tax Rates By-law 2007	2007-06-04	11:2.252	
Tax Rates By-law 2008	2008-11-17	13:1.511	
Tax Rates By-law 2009	2009-10-27	13:4.2487	
Tax Rates By-law 2010	2010-07-06	14:2.759	
Tax Rates By-law 2011	2011-08-30	16:1.455	
Tax Rates By-law 2012	2012-08-22	17:1.498	
DENE THA' FIRST NATION / PREMIÈRE NATION DENE THA'			
Property Assessment and Taxation By-law	2000-02-28	4:2.150	
2006 Property Tax Rates By-law	2006-12-07	11:2.253	
2000 Tax Rates By-law	2000-12-13	5:2.154	
2003 Tax Rates By-law	2004-05-05	8:2.323	

Tax Rates By-law 2009	2009-12-18	14:1.90
Tax Rates By-law 2010	2011-03-02	15:3.1815
Tax Rates By-law 2011	2012-03-01	16:2.1087
DUNCAN'S FIRST NATION / PREMIÈRE NATION DUNCAN'S		
Financial Administration By-law 2001	2001-07-24	6:1.1
ENOCH CREE NATION / NATION CRIE ENOCH		
(1996) Budget By-law	1997-10-20	2:2.376
Project Fire Services By-law	2004-12-31	9:2.311
FORT MCKAY FIRST NATION / PREMIÈRE NATION FORT MCKAY		
Annual Property Taxation Expenditure		
By-law, 2012	2013-02-12	17:3.1907
Property Assessment and Taxation By-law	2010-02-08	14:1.91
Settlement Revenue Account By-law	2004-02-24	8:2.324
Tax Rates By-law 2009	2010-02-08	14:1.154
Tax Rates By-law 2012	2013-02-12	17:3.1910
LITTLE RED RIVER CREE NATION / NATION CRIE LITTLE RED RIVER		
Business Licensing By-law No. 0002		
Respecting the Licensing of Member		
Businesses, Callings, Trades and		
Occupations in the Nation	1998-04-28	3:1.1
By-law No. 0003 Respecting Airport		
Landing Taxes	1998-04-28	3:1.13
LOON RIVER FIRST NATION / PREMIÈRE NATION LOON RIVER		
Annual Property Taxation Expenditure		
By-law, 2011	2011-12-20	16:2.1089
Annual Property Taxation Expenditure		
By-law, 2012	2012-08-22	17:1.499
Property Assessment and Taxation By-law	2008-01-16	12:2.649

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Tax Rates By-law 2007	2008-01-16	12:2.678	
Tax Rates By-law 2009	2009-10-19	13:4.2488	
Tax Rates By-law 2010	2010-09-21	15:1.455	
Tax Rates By-law 2011	2011-12-20	16:2.1092	
Tax Rates By-law 2012	2012-08-22	17:1.502	
MIKISEW CREE FIRST NATION / PREMIÈRE NATION CRIE MIKISEW			
Amendment Property Tax Expenditure By-law ...	1998-07-20	3:1.17	
Financial Administration By-law	1997-09-10	2:1.1	
Property Assessment and Taxation Amending By-law No. 8 1997	1997-09-10	2:1.63	
Property Assessment and Taxation By-law	1997-09-10	2:1.12	ss.12, 15, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63)
Property Tax Expenditure By-law	1998-02-20	2:2.377	repealed by Amendment Property Tax Expenditure By-law (3:1.17)
1997 Rates By-law	1997-10-20	2:1.66	
1998 Rates By-law	1998-05-27	2:2.383	
2001 Tax Rates By-law	2001-05-03	5:2.156	
2002 Tax Rates By-law	2002-06-03	6:2.333	
2003 Tax Rates By-law	2003-05-13	7:2.453	
Tax Rates By-law 2008	2008-06-26	13:1.512	
Tax Rates By-law 2009	2009-07-06	13:3.1955	

O'CHIESE FIRST NATION / PREMIÈRE NATION O'CHIESE		
Property Assessment and Taxation By-law	1999-02-23	3:2.211
1999 Tax Rates By-law	1999-12-08	4:2.202
2000 Tax Rates By-law	2000-09-21	5:1.2
2001 Tax Rates By-law	2001-06-15	5:2.157
2002 Tax Rates By-law	2002-10-10	7:2.455
2003 Tax Rates By-law	2003-09-30	8:1.3
2005 Tax Rates By-law	2005-10-31	10:1.3
2006 Tax Rates By-law	2006-11-16	11:1.1
PAUL FIRST NATION / PREMIÈRE NATION PAUL		
2009 Resolution Tax Rates By-law	2010-02-08	14:1.155
PIIKANI NATION / NATION PIIKANI		
Settlement Revenue Account By-law	2002-11-05	7:1.1
SIKSIKA NATION / NATION SIKSIKA		
Annual Expenditure Law, 2013	2013-06-14	17:3.1428
Annual Rates Law, 2013	2013-06-14	17:3.1432
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Annual Tax Expenditure By-law, 2010	2010-07-06	14:2.760
Annual Tax Expenditure By-law, 2011	2011-12-20	16:2.1093
Annual Tax Expenditure By-law, 2012	2012-10-10	17:1.503
Financial Administration Law	2010-11-29	15:1.456
Heritage Trust Deposit Account Expenditure By-law	2010-11-29	15:1.524
Property Assessment and Taxation By-law	2004-11-15	9:1.2
Property Tax Expenditure By-law	2010-02-08	14:1.156
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

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SIKSIKA NATION / NATION SIKSIKA			
Tax Rates By-law 2009	2010-02-08	14:1.167	
Tax Rates By-law 2010	2010-07-06	14:2.765	
Tax Rates By-law 2011	2011-09-16	16:1.456	
Tax Rates By-law 2012	2012-10-10	17:1.507	
STONEY NATION / NATION STONEY			
Annual Property Taxation Expenditure			
By-law, 2012	2012-11-26	17:3.1911	
2000 Tax Rates By-law	2000-07-06	4:2.203	
2001 Tax Rates By-law	2001-05-19	5:2.158	
2002 Tax Rates By-law	2002-05-29	6:2.335	
2003 Tax Rates By-law	2003-05-13	8:1.5	
2004 Tax Rates By-law	2004-05-25	8:2.337	
2005 Tax Rates By-law	2005-05-31	9:2.320	
2006 Tax Rates By-law	2006-08-01	11:1.3	
Tax Rates By-law 2007	2007-08-07	11:2.256	
Tax Rates By-law 2008	2008-09-04	13:1.514	
Tax Rates By-law 2012	2012-11-26	17:3.1915	
STURGEON LAKE CREE NATION / NATION CRIE STURGEON LAKE			
Annual Property Taxation Expenditure			
By-law, 2012	2013-01-16	17:3.1917	
2007 Tax Rates By-law	2007-06-04	11:2.258	
Tax Rates By-law 2012	2013-01-16	17:3.1921	

SUCKER CREEK FIRST NATION / PREMIÈRE NATION SUCKER CREEK		
Annual Property Taxation Expenditure		
By-law, 2011	2012-06-18	16:4.2711
Annual Property Taxation Expenditure		
By-law, 2012	2012-06-18	16:4.2714
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
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
Property Tax By-law Amendment	1999-09-02	4:1.2
1999 Tax Rates By-law	1999-09-02	4:1.1
2001 Tax Rates By-law	2001-10-01	6:1.15
Tax Rates By-law 2012	2012-10-10	17:1.512
BRITISH COLUMBIA / COLOMBIE-BRITANNIQUE		
ADAMS LAKE INDIAN BAND / BANDE INDIENNE ADAMS LAKE		
Annual Expenditure Law, 2008	2008-07-10	12:2.210
Annual Expenditure Law, 2009	2009-06-26	13:4.2117
Annual Expenditure Law, 2010	2010-07-13	14:2.417
Annual Expenditure Law, 2011	2011-06-24	15:3.1519
Annual Expenditure Law, 2012	2012-07-13	17:1.45
Annual Expenditure Law, 2013	2013-06-27	17:3.1435
Annual Rates Law, 2008	2008-07-10	12:2.217

s.103 by Property Assessment and Taxation Amendment By-law No. 1-2011 (16:2.1097)

ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)

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Annual Rates Law, 2009	2009-06-26	13:4.2122	
Annual Rates Law, 2010	2010-07-13	14:2.422	
Annual Rates Law, 2011	2011-06-24	15:3.1524	
Annual Rates Law, 2012	2012-07-13	17:1.50	
Annual Rates Law, 2013	2013-06-27	17:3.1440	
Financial Management By-law 2000-1			
1997 Rates By-law	2001-05-05	5:2.160	
1998 Rates By-law	1997-05-23	2:1.70	
1999 Rates By-law	1998-07-02	3:1.23	
2000 Rates By-law	1999-05-31	3:2.296	
2001 Rates By-law	2000-06-25	4:2.205	
2002 Rates By-law	2001-07-13	6:1.16	
2003 Rates By-law	2002-08-05	7:1.4	
2004 Rates By-law	2003-07-14	8:1.7	
2005 Rates By-law	2004-06-18	8:2.339	
Rates By-law 2006	2005-07-06	10:1.4	
Rates By-law 2007	2006-05-31	10:2.542	
AITCHELITZ FIRST NATION / PREMIÈRE NATION AITCHELITZ	2007-07-10	11:2.259	
Annual Expenditure Law, 2013	2013-05-24	17:3.1443	
Annual Rates Law, 2013	2013-05-24	17:3.1447	
Property Assessment Law, 2012	2012-06-21	16:3.1445	
Property Taxation Law, 2012	2012-06-21	16:3.1482	

<p>AKISQ'NUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND / PREMIÈRE NATION AKISQ'NUK voir aussi BANDE INDIENNE COLUMBIA LAKE</p>	
Annual Expenditure Law, 2008.....	12:2.220
Annual Expenditure Law, 2009.....	13:3.1524
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Annual Rates Law, 2010.....	14:2.428
Annual Rates Law, 2011.....	15:3.1531
Annual Rates Law, 2012.....	16:3.1523
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ASHCROFT INDIAN BAND / BANDE INDIENNE ASHCROFT	
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ASHCROFT INDIAN BAND (continued) / BANDE INDIENNE ASHCROFT (suite)			
2004 Property Rates By-law	2004-06-18	8:2.343	
2005 Property Rates By-law	2005-07-22	10:1.6	
Property Rates By-law 2006	2006-06-16	10:2.546	
BLUEBERRY RIVER FIRST NATION / PREMIÈRE NATION BLUEBERRY RIVER			
Financial Administration By-law	2003-01-14	7:2.456	
BONAPARTE INDIAN BAND / BANDE INDIENNE BONAPARTE			
Annual Expenditure By-law, 2012	2012-08-22	17:1.513	
Annual Tax Rates By-law No. 5 (1997)	1997-07-29	2:1.74	
Annual Tax Rates By-law No. 6, 1999	1999-06-28	3:2.298	
Annual Tax Rates By-law No. 7, 2000	2000-07-27	5:2.175	
Annual Tax Rates By-law No. 8, 2001	2001-08-06	6:1.18	
Annual Tax Rates By-law No. 10, 2002	2002-07-15	6:2.337	
Annual Tax Rates By-law No. 14, 2003	2003-07-14	8:1.11	
Annual Tax Rates By-law No. 16, 2004	2004-08-18	9:1.54	
Annual Tax Rates By-law No. 17, 2005	2005-11-16	10:1.8	
Financial Administration By-law No. 13, 2002 ..	2002-11-27	7:2.467	
Property Tax Amendment By-law No. 9, 2002	2002-07-15	6:2.340	
Property Tax Expenditure By-law No. 11, 2002	2002-10-10	7:1.6	
Rates By-law 2012	2012-08-22	17:1.516	

BOOTHROYD INDIAN BAND / BANDE INDIENNE BOOTHROYD	
Assessment Standards and Maximum Tax	
Rates for Railway Right-of-Way	
Property By-law	2002-10-23 7:1.12
1996 Property Rates By-law	1997-01-09 2:1.76
Property Tax Expenditure By-law	1999-09-03 4:1.4
1999 Tax Rates By-law	1999-09-03 4:1.3
2001 Tax Rates By-law	2001-12-19 6:2.342
2003 Taxation Rates By-law	2003-11-18 8:2.345
2004 Taxation Rates By-law	2005-01-18 9:2.322
2005 Taxation Rates By-law	2005-12-16 10:2.548
Taxation Rates By-law 2008	2008-11-17 13:1.516
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Taxation Rates By-law 2011	2011-09-16 16:1.458
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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
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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	
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1998 Rates By-law No. 1998-02	1998-08-04	3:1.27	
2001 Rates By-law No. 2001-02	2001-08-25	6:1.21	
2002 Rates By-law No. 2002-02	2002-06-03	7:1.18	
2003 Rates By-law No. 2003-02	2003-06-11	8:1.14	
2005 Rates By-law No. 2005-02	2005-11-16	10:1.12	
2009 Rates By-law No. 2009-02	2010-05-12	14:2.773	
2011 Rates By-law No. 2011-02	2011-12-20	16:2.1176	
2012 Rates By-law No. 2012-02	2012-10-10	17:1.527	
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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	
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Annual Rates Law, 2011	2011-05-27	15:3.1538	
Annual Rates Law, 2012	2012-06-1	16:3.1530	
Annual Rates Law, 2013	2013-05-24	17:3.1466	
Property Assessment Law, 2011	2011-10-06	16:1.65	

Property Taxation Law, 2011	2011-10-06	16:1.102
Property Assessment and Taxation By-law	2002-11-27	7:1.28
		repealed by Property Assessment Law, 2011 (16:1.65) and Property Taxation Law, 2011 (16:1.102)
Property Tax Expenditure By-law	2003-08-06	8:1.26
2003 Rates By-law	2003-06-09	8:1.24
2004 Rates By-law	2004-05-25	8:2.347
2005 Rates By-law	2005-06-08	9:2.324
2006 Rates By-law	2006-08-04	11:1.7
Rates By-law 2007	2007-06-25	11:2.269
Rates By-law 2008	2008-08-28	13:1.520
Rates By-law 2009	2009-07-06	13:3.1956
Rates By-law 2010	2010-07-06	14:2.775
CANOE CREEK INDIAN BAND / BANDE INDIENNE CANOE CREEK		
Financial Administration By-law	2005-07-11	10:1.20
CHAWATHIL FIRST NATION / PREMIERE NATION CHAWATHIL		
Annual Expenditure Law, 2009	2009-08-07	13:4.2125
Annual Expenditure Law, 2010	2010-07-31	14:2.431
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Annual Rates Law, 2009	2009-08-07	13:4.2131
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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
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Rates By-law 1997-T01	1997-07-23	2:1.79	
1998 Rates By-law	1998-06-01	2:2.386	
1999 Rates By-law	1999-04-16	3:2.300	
2000 Rates By-law	2000-06-25	4:2.213	
2001 Rates By-law	2001-06-15	5:2.177	
2002 Rates By-law	2002-05-29	6:2.344	
2003 Rates By-law	2003-06-09	8:1.33	
2004 Rates By-law	2004-05-05	8:2.351	
2005 Tax Rates By-law	2005-07-29	10:1.31	
Tax Rates By-law 2006	2006-08-01	11:1.9	
Tax Rates By-law 2007	2007-11-15	12:1.1	
Tax Rates By-law 2008	2008-09-04	13:1.522	
CHEAM FIRST NATION / PREMIÈRE NATION CHEAM			
Property Taxation Amendment			
By-law No. 1-2008	2008-10-10	13:1.524	
Property Taxation Expenditure By-law	2007-03-19	11:2.271	
Property Taxation Expenditure By-law	2007-08-07	12:1.3	
Rates By-law 1997-T05	1997-06-02	2:1.80	
Rates By-law 1998-1	1998-06-10	2:2.388	
Rates By-law 1999-1	1999-05-31	3:2.302	
Rates By-law 2001-1	2001-08-06	6:1.30	
Rates By-law 2002-1	2003-01-24	7:2.482	

Rates By-law No. 2003-1	2003-04-09	7:2.484
Rates By-law 2004-1	2004-06-04	8:2.353
Rates By-law 2005-1	2005-07-29	10:1.33
Tax Rates By-law 2006	2007-03-19	11:2.277
Tax Rates By-law 2007	2007-08-07	12:1.9
Tax Rates By-law 2008	2008-10-10	13:1.525
Tax Rates By-law 2009	2009-10-19	13:4.2491
Tax Rates By-law 2010	2010-08-03	15:1.535
Tax Rates By-law 2011	2011-07-13	15:3.1819
Tax Rates By-law 2012	2012-08-07	17:1.529
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
Annual Rates Law, 2008	2008-06-27	12:2.232
Annual Rates Law, 2009	2009-07-17	13:4.2145
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Annual Rates Law, 2011	2011-06-10	15:3.1544	
Property Assessment Law, 2010.....	2010-02-10	14:1.3	
Property Taxation Law, 2010	2010-02-10	14:1.40	
Expenditure By-law 2006.....	2006-05-31	10:2.550	
Expenditure By-law 2007	2007-06-04	11:2.279	
Financial Administration By-law	2001-03-30	5:2.179	s.9.2 by Financial Administration By-law Amendment (7:2.486)
Financial Administration By-law Amendment.....	2003-02-25	7:2.486	
Property Assessment and Taxation Amendment By-law 2005	2005-07-11	10:1.35	
Property Assessment and Taxation By-law	2005-04-22	9:2.326	s.15 by Property Assessment and Taxation Amendment By-law (10:1.35) repealed by Property Assessment Law, 2010 (14:1.3) and Property Taxation Law, 2010 (14:1.40)
Property Tax Expenditure By-law	2005-12-16	10:2.557	
Rates By-law 2005	2005-09-28	10:1.37	
Rates By-law 2006	2006-05-31	10:2.564	
Rates By-law 2007	2007-06-04	11:2.286	
COLDWATER INDIAN BAND / BANDE INDIENNE COLDWATER			
Annual Expenditure Law, 2012.....	2012-10-04	17:1.61	

Annual Rates Law, 2012	2012-10-04	17:1.68
Property Assessment 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
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

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COLUMBIA LAKE voir aussi PREMIÈRE NATION AKISQ'NUK			
1997 Rates By-law	1997-05-30	2:1.82	
1998 Rates By-law	1998-06-01	2:2.462	
1999 Rates By-law	1999-05-31	3:2.306	
2000 Rates By-law	2000-06-04	4:2.217	
2001 Rates By-law	2001-06-15	5:2.190	
2002 Rates By-law	2002-05-29	6:2.346	
2003 Rates By-law	2003-04-25	7:2.487	
COOK'S FERRY INDIAN BAND / BANDE INDIENNE COOK'S FERRY			
1996 Rates By-law	1997-02-03	2:1.83	
1997 Rates By-law	1997-05-30	2:1.84	
1998 Rates By-law	1998-06-01	2:2.465	
2000 Rates By-law	2000-12-18	5:2.192	
2001 Rates By-law	2001-10-01	6:1.32	
2002 Rates By-law	2002-09-01	7:1.81	
2003 Rates By-law	2003-08-29	8:1.37	
2004 Rates By-law	2004-06-04	8:2.355	
2007 Rates By-law	2007-11-15	12:1.11	
2008 Rates By-law	2008-11-04	13:1.529	
2009 Rates By-law	2009-10-19	13:4.2495	
2010 Rates By-law	2010-11-29	15:1.539	
2011 Rates By-law	2011-08-30	16:1.461	

2012 Rates By-law	2012-10-10	17:1.531
Rates By-law 2006	2006-12-07	11:1.13
Taxation Amending By-law No. 1996-01	1997-02-03	2:1.85
Taxation Expenditure By-law	2003-08-29	8:1.39
COWICHAN TRIBES FIRST NATION / PREMIÈRE NATION COWICHAN TRIBES		
Annual Expenditure Law, 2012	2012-06-01	16:3.1533
Annual Expenditure Law, 2013	2013-05-24	17:3.1469
Annual Rates Law, 2012	2012-06-01	16:3.1539
Annual Rates Law, 2013	2013-05-24	17:3.1475
Property Assessment Law, 2013	2013-04-26	17:2.761
Property Taxation Law, 2013	2013-04-26	17:2.798
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Annual Property Tax Budget By-law 1997	1997-06-20	2:1.86
Annual Property Tax Budget 2009	2009-10-19	13:4.2497
Annual Property Tax Budget 2010	2010-11-02	15:1.541
Annual Property Tax Budget 2011	2011-08-30	16:1.463
Business Licensing By-law No. 2, 1997	1998-03-19	2:2.467
By-law to Fix Tax Rate and Percentage Additions for the Year 1997	1997-06-20	2:1.89
By-law to Fix Tax Rate and Percentage Additions for the Year 2000	2000-09-21	5:1.3
By-law to Fix Tax Rate for the Year 2001	2001-10-18	6:1.34
By-law to Fix Tax Rate for the Year 2002	2002-10-23	7:1.83
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

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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	
FORT NELSON FIRST NATION / PREMIERE 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 / PREMIERE NATION GITWANGAK		
Annual Expenditure Law, 2013	2013-05-31	17:3.1478
Annual Rates Law, 2013	2013-05-31	17:3.1482
Property Assessment Law, 2012	2012-06-21	16:4.2127
Property Taxation Law, 2012	2012-06-21	16:4.2164
HAISLA NATION / NATION HAISLA		
Annual Expenditure By-law, 2011	2012-05-08	16:3.1907
Annual Expenditure By-law, 2012	2012-10-10	17:1.535
Financial Administration By-law	2011-10-31	16:2.1180
Property Assessment and Taxation By-law	2006-09-19	11:1.17
Property Assessment and Taxation By-law (continued)		
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
ss.2(1), 15, 16(a), 16(b), 19, 24, 26(e), 33(1), 33(5),34(1)(a), 40(5), Sch II by Property Assessment and Taxation Amendment 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)		

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HOMALCO FIRST NATION / PREMIÈRE NATION HOMALCO			
Financial Administration By-law	2012-03-01	16:2.1202	
HUPACASATH FIRST NATION / PREMIÈRE NATION HUPACASATH			
Business Licensing By-law	2006-02-01	10:2.569	
KAMLOOPS INDIAN BAND see also Tk'EMLÚPS TE SECWÉPEMC / BANDE INDIENNE KAMLOOPS voir aussi Tk'EMLÚPS TE SECWÉPEMC			
Annual Expenditure Law, 2008	2008-06-06	12:2.235	
Annual Expenditure Law, 2009	2009-06-05	13:3.1606	
Annual Expenditure Law, 2010	2010-06-16	14:2.446	
Annual Expenditure Law, 2011	2011-06-01	15:3.1547	
Annual Rates Law, 2008	2008-06-06	12:2.247	
Annual Rates Law, [2009]	2009-06-05	13:3.1619	
Annual Rates Law, 2010	2010-06-16	14:2.455	
Annual Rates Law, 2011	2011-06-01	15:3.1555	
Property Assessment Law, 2008	2008-12-23	13:1.75	
Property Taxation Amendment Law, 2010	2010-03-16	14:2.460	
Property Taxation Amendment Law No. 2, 2010 ..	2010-05-10	14:2.462	
Property Taxation Law, 2008	2008-12-23	13:1.112	ss.11(2) by Property Taxation Amendment Law No. 2, 2010 (14:2.462)
			ss.12(1), 14(6), 18, 19 by Property Taxation Amendment Law, 2010 (14:2.460)
<u>Assessment By-law</u>	<u>2005-12-16</u>	<u>10:2.586</u>	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
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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
1999 Rates and Budget By-law	1999-07-20	3:2.309
2000 Rates and Budget By-law	2000-09-30	5:1.5

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(13:1.112)

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Sales Tax By-law, 1998	1998-09-01	3:1.38	
Sun Rivers Budget By-law 2006	2006-05-31	11:1.85	
Sun Rivers Budget By-law 2007	2007-07-12	11:2.315	
Sun Rivers Property Rates By-law 2006	2006-05-31	11:1.88	
Sun Rivers Property Rates By-law 2007	2007-07-12	11:2.318	
Taxation Amendment By-law 1997-3	1997-09-30	2:2.486	
Taxation and Implementation Amendment By-law 1997-02	1997-07-04	2:1.129	
KANAKA BAR INDIAN BAND / BANDE INDIENNE KANAKA BAR			
2004 Rates By-law	2004-06-04	8:2.359	
2006 Rates By-law	2006-12-11	11:1.92	
2008 Rates By-law	2009-06-02	13:4.2503	
2010 Rates By-law	2011-08-30	16:1.469	
2011 Rates By-law	2011-12-20	16:2.1224	
2012 Rates By-law	2012-09-13	17:1.543	
KITSELAS FIRST NATION / PREMIÈRE NATION KITSELAS			
Annual Expenditure Law, 2013	2013-06-14	17:3.1485	
Annual Rates Law, 2013	2013-06-14	17:3.1489	
Financial Administration Law, 2012	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
K'OMOKS FIRST NATION / PREMIÈRE NATION K'OMOKS		
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Annual Expenditure Law, 2013.....	2013-05-24	17:3.1492
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Property Assessment Law, 2011.....	2011-10-06	16:1.154
Property Taxation Law, 2011.....	2011-10-06	16:1.190
KWADACHA / KWADACHA		
Financial Administration Law, 2013.....	see CIF, s. 103	17:3.1499
(FMB approved Law on 2013-04-29)		
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
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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 Expenditure Law, 2013	2013-05-24	17:3.1551	
			Taxation Amendment By-law No. 02-2009 (13:4.2505)
			s.60(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)

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
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Property Tax Expenditure By-law	2000-10-19	5:1.16
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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
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2002 Rates By-law.....	2002-10-06	7:2.489	
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Annual Rates Law, 2009	2009-06-11	13:3.164
Annual Rates Law, 2010	2010-06-05	14:2.475
Annual Rates Law, 2011	2011-05-27	15:3.1569
Annual Rates Law, 2012	2012-06-08	16:3.1632
Annual Rates Law, 2013	2013-06-14	17:3.1562
Property Assessment Law, 2009	2009-06-11	13:3.1644
Property Taxation Law, 2009	2009-06-11	13:3.1681
Railway Right-of-Way Rates By-law		
No. 2004-2	2004-11-15	9:1.155
Railway Right-of-Way Rates By-law		
No. 2005-2	2005-07-04	10:1.92
Railway Right-of-Way Rates By-law		
No. 2006-2	2006-08-04	11:1.100
Railway Right-of-Way Rates By-law		
No. 2007-2	2007-08-07	11:2.326
2003 Rates By-law	2003-08-29	8:1.100
Rates By-law No. 2004	2004-06-17	9:1.158
Rates By-law No. 2005	2005-07-04	10:1.95
Rates By-law No. 2006	2006-08-04	11:1.103
Rates By-law No. 2007	2007-08-07	11:2.329
LHEIDLI T'ENNEH / LHEIDLI T'ENNEH		
Annual Expenditure Law, 2012	2012-08-04	17:1.71
Annual Rates Law, 2012	2012-08-04	17:1.76
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1999 Rates By-law	2000-12-01	5:2.209
2000 Rates By-law	1999-09-03	4:1.12
2000 Rates By-law	2000-12-05	5:1.35

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2001 Rates By-law	2001-08-25	6:1.55	
2002 Rates By-law	2002-09-01	7:1.112	
2003 Rates By-law	2003-11-18	8:2.361	
2004 Rates By-law	2004-12-02	9:1.160	
2007 Rates By-law	2008-01-16	12:2.681	
2008 Rates By-law	2009-03-17	13:3.1960	
Rates By-law 2011	2012-03-09	16:2.1226	
Taxation and Assessment Amending			
By-law No. 1997-1	1997-10-24	2:2.492	
Taxation Rates By-law, 1998-TX01	1998-06-10	2:2.507	
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Taxation Rates By-law, 1996	1997-01-13	2:1.134	
Taxation Rates By-law, 1997	1997-06-20	2:1.135	
LILLOOET INDIAN BAND / BANDE INDIENNE LILLOOET			
Property Tax Expenditure By-law	1997-03-20	2:1.136	
Rates By-law 1996-T02	1997-04-28	2:1.144	
Rates By-law 1997-T01	1997-06-20	2:1.145	
Rates By-law 1998-T01	1998-06-18	2:2.508	
Rates By-law 1999-T01	1999-09-03	4:1.14	
Taxation Amending By-law No. 1996-T02	1997-03-20	2:1.146	
LITTLE SHUSWAP INDIAN BAND / BANDE INDIENNE LITTLE SHUSWAP			
2005 Railway Right-of-Way Tax Rates By-law ..	2005-07-11	10:1.97	

2007 Railway Right-of-Way Tax Rates By-law ..	2007-07-10	11:2.331
Rates By-law 1997-T02	1997-05-30	2:1.148
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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
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
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Annual Rates Law, 2011	2011-06-15	15:3.1575	
Annual Rates Law, 2012	2012-07-13	17:1.82	
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Property Assessment Law, 2008.....	2008-07-10	12:2.283	
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By-law 1992 S. (40)	1997-11-06	2:2.510	
Property Tax Expenditure By-law	1997-11-06	2:2.516	
1997 Rates By-law	1997-05-29	2:1.149	
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	
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2002 Rates By-law	2002-10-10	7:2.492	
2003 Rates By-law	2003-04-30	7:2.494	
2004 Rates By-law	2004-08-18	9:1.163	
2005 Rates By-law	2005-07-29	10:1.100	

Rates By-law 2006	2006-06-16	10:2.664
Rates By-law 2007	2007-06-25	11:2.335
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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
Property Assessment Law, 2009	2009-06-05	13:3.1723
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1999 Annual Tax Rates By-law	1999-05-31	3:2.324
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Annual Tax Rates By-law for 2002	2002-09-01	7:1.114
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Annual Tax Rates By-law for 2005	2005-07-06	10:1.102
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1999 Rates By-law	2000-02-08	4:2.222	
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Tax Rates By-law No. 1, 2004.....	2004-12-08	9:1.165	
Tax Rates By-law No. 1, 2005	2005-07-29	10:1.104	

Tax Rates By-law No. 01.2007	2007-06-25	11:2.339
Tax Rates By-law No. 01.2008	2008-06-26	13:1.544
Tax Rates By-law No. 01.2009	2009-07-06	13:3.1962
Tax Rates By-law No. 01.2010	2010-06-16	14:2.786
Tax Rates By-law No. 01.2011	2011-07-13	15:3.1843
Tax Rates By-law No. 01.2012	2012-07-07	17:1.547
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Annual Expenditure Law, 2010	2010-07-31	14:2.494
Annual Expenditure Law, 2011	2011-07-09	15:3.1587
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Annual Rates Law, 2008	2008-10-11	13:1.152
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Annual Rates Law, 2010	2010-07-31	14:2.499
Annual Rates Law, 2011	2011-07-09	15:3.1591
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Property Tax Expenditure By-law	2003-01-15	7:2.498
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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
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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	
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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			
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Annual Expenditure Law, 2012	2012-08-17	17:1.146	
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2008 Tax Rates By-law	2007-02-16	11:2.349	
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Annual Expenditure Law, 2008	2008-06-13	12:2.365	

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<u>Property Assessment and Taxation By-law</u>	2002-11-27	7:1.225
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
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Financial Administration Law, 2013	see CIF, s. 93	17:3.1572
(FMB approved Law on 2013-03-28)		
MUSQUEAM INDIAN BAND / BANDE INDIENNE MUSQUEAM		
Assessment Amendment By-law	2007-01-29	11:2.351
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repealed by Moricetown Indian Band Property Assessment Law, 2009 (13:4.2169) and Property Taxation Law, 2009 (13:4.2206)

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Property Tax Expenditure By-law	2002-07-15	6:2.387	
Property Tax Expenditure By-law	2003-06-17	8:1.110	
Property Tax Expenditure By-law	2004-07-06	9:1.173	
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Property Tax Expenditure By-law	2006-08-29	11:1.113	
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Property Tax Expenditure By-law	2009-10-19	13:4.2515	
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1998 Rates By-law No. 1998-02	1998-06-10	3:1.63	
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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	
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2009 Rates By-law No. 2009-01	2009-10-19	13:4.2522	
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2011 Rates By-law No. 2011-01	2011-07-21	15:3.1845	
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Taxation Amendment By-law	2007-01-29		
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Property Assessment and Taxation			
Amending By-law	1999-09-03		4:1.19
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Taxation By-law	1999-04-07		3:2.348
1999 Rates By-law	1999-03-23		3:2.335
Rates By-law 2006	2006-06-16		10:2.666
Rates By-law 2007	2007-09-07		12:1.35
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Rates By-law 2010	2010-09-21		15:1.547
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ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)
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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	
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NAK'AZDLI INDIAN BAND / BANDE INDIENNE NAK'AZDLI			
Property Assessment and Taxation By-law	2000-09-30	5:1.40	
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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	
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2003 Rates By-law	2003-09-30	8:1.120
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2005 Rates By-law	2005-12-22	10:2.668
2006 Rates By-law	2007-01-24	11:2.361
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Property Tax Expenditure By-law	2005-07-22	10:1.182
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
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**repealed by Property Tax Expenditure
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Rates By-law 2006	2006-12-07	11:1.120	
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Financial Administration By-law	2012-10-15	17:3.1922	
OLD MASSETT VILLAGE COUNCIL / CONSEIL DE OLD MASSETT VILLAGE			
Financial Management By-law	2006-06-16	10:2.670	
OSOYOOS INDIAN BAND / BANDE INDIENNE OSOYOOS			
Amendment No. 1 to Osoyoos Indian Band			
Property Assessment Law, 2009	2011-06-01	15:3.1606	
Amendment No. 1 to Osoyoos Indian Band			
Property Taxation Law, 2009	2010-01-01	14:1.75	repealed by Property Taxation Law, 2012 (17:2.960)
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Property Taxation Law, 2009	2011-06-01	15:3.1607	repealed by Property Taxation Law, 2012 (17:2.960)

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Annual Rates Law, 2009	2009-07-03	13:4.2252	
Annual Rates Law, 2010	2010-06-05	14:2.515	
Annual Rates Law, 2011	2011-06-01	15:3.1615	
Annual Rates Law, 2012	2012-06-01	16:3.1697	
Annual Rates Law, 2013	2013-05-24	17:3.1628	
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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)

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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	
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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	
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Rates By-law 1997-T05	1997-07-14	2:1.229
Rates By-law 1998-T05	1998-06-09	2:2.583
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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
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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
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Property Assessment By-law 07-TX-01.....	2008-02-01	12:2.701
Property Taxation By-law 07-TX-02	2008-02-01	12:2.745
Sch. II by 2009 Tax Rates Schedule Amending By-law (13:3.1976)		
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2009 Tax Rates Schedule Amending By-law ...	2009-07-10	13:3.1979
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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

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Annual Expenditure Law, 2011	2011-05-27	15:3.1619	
Annual Expenditure Law, 2012	2012-06-01	16:3.1701	
Annual Expenditure Law, 2013	2013-05-31	17:3.1633	
Annual Rates Law, 2010	2010-07-31	14:2.522	
Annual Rates Law, 2011	2011-05-27	15:3.1622	
Annual Rates Law, 2012	2012-06-01	16:3.1704	
Annual Rates Law, 2013	2013-05-31	17:3.1637	
Property Assessment By-law	2005-11-16	10:1.209	
Property Taxation By-law	2005-11-16	10:1.247	
Tax Rates By-law 2006	2006-08-10	11:1.122	
Tax Rates By-law 2007	2007-09-07	12:1.37	
Tax Rates By-law 2008	2008-08-12	13:1.559	
SCOWLITZ FIRST NATION / PREMIÈRE NATION SCOWLITZ			
Property Taxation Amendment By-law No. 1-2005 ..	2006-02-01	10:2.695	
Property Taxation Amendment By-law No. 1-2009 ..	2010-05-12	14:2.790	
Tax Rates By-law 2005	2006-02-01	10:2.696	
Tax Rates By-law 2006	2006-09-27	11:1.124	
Tax Rates By-law 2007	2007-08-07	11:2.369	
Tax Rates By-law 2008	2008-08-27	13:1.561	
Tax Rates By-law 2009	2010-05-12	14:2.791	
Tax Rates By-law 2010	2010-08-28	15:1.570	

Tax Rates By-law 2011	2011-07-20	15:3.1853
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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
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Assessment By-law	2001-09-20	6:1.69
Rates By-law 1997-1	1997-05-30	2:1.232
Rates By-law 1998-1	1998-06-09	2:2.584
Rates By-law 1999-1	1999-05-31	3:2.400
Rates By-law 2000-1	2000-06-04	4:2.232
Rates By-law 2001-1	2001-06-15	5:2.253
Rates By-law 2002-1	2002-09-01	7:1.280
Rates By-law 2003-1	2003-08-29	8:1.126
Rates By-law 2004-1	2004-07-13	8:2.382
Rates By-law 2005-1	2005-07-29	10:1.278
Rates By-law 2006-1	2006-07-10	10:2.698
Tax Rates By-law 2007-1	2007-09-07	12:1.39
Taxation By-law	2001-09-20	6:1.109
SHACKAN FIRST NATION / PREMIÈRE NATION SHACKAN		
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SHACKAN FIRST NATION (continued) / PREMIÈRE NATION SHACKAN (suite)			
Annual Rates Law, 2013	2013-06-14	17:3.1644	
Property Assessment Law, 2012	2012-06-21	16:4.2276	
Property Taxation Law, 2012	2012-06-21	16:4.2313	
SHUSWAP FIRST NATION / PREMIÈRE NATION SHUSWAP			
Annual Expenditure Law, 2008	2008-05-30	12:2.393	
Annual Expenditure Law, 2009	2009-05-30	13:3.1804	
Annual Expenditure Law, 2010	2010-05-29	14:2.533	
Annual Expenditure Law, 2011	2011-06-10	15:3.1625	
Annual Expenditure Law, 2012	2012-06-08	16:3.1707	
Annual Expenditure Law, 2013	2013-05-31	17:3.1647	
Annual Rates Law, 2008	2008-05-30	12:2.400	
Annual Rates Law, 2009	2009-05-30	13:3.1811	
Annual Rates Law, 2010	2010-05-29	14:2.539	
Annual Rates Law, 2011	2011-06-10	15:3.1630	
Annual Rates Law, 2012	2012-06-08	16:3.1712	
Annual Rates Law, 2013	2013-05-31	17:3.1656	
Property Assessment Amendment Law, 2012 ..	2012-03-28	16:2.821	
Property Assessment Law, 2008	2008-09-18	13:1.163	s.22(1) by Property Assessment Amendment Law, 2012 (16:2.821)
Property Taxation Law, 2008	2008-09-18	13:1.200	
Expenditure By-law No. 2005-01	2005-05-31	9:2.403	
Expenditure By-law Annual Budget 2006	2006-05-31	10:2.702	
Expenditure By-law Annual Budget 2007	2007-07-09	11:2.373	

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
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Annual Expenditure Law, 2008	2008-05-30	12:2.403
Annual Expenditure Law, 2009	2009-05-30	13:3.1814
Annual Expenditure Law, 2010	2010-06-16	14:2.542
Annual Expenditure Law, 2011	2011-06-10	15:3.1633
Annual Expenditure Law, 2012	2012-06-21	16:4.2347
Annual 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)

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Property Tax Expenditure By-law.....	2005-09-28	10:1.280	
2005 Rates By-law.....	2005-06-08	9:2.409	
2006 Rates By-law.....	2006-06-16	10:2.704	
2007 Rates By-law.....	2007-07-10	11:2.375	
SHXW'ŌWHÁMEL FIRST NATION (OHAMIL INDIAN BAND) / PREMIÈRE NATION SHXW'ŌWHÁMEL (BANDE INDIENNE OHAMIL)			
Annual Expenditure Law, 2008.....	2008-10-11	13:1.235	
Annual Expenditure Law, 2009.....	2009-09-04	13:4.2337	
Annual Expenditure Law, 2010.....	2010-07-31	14:2.548	
Annual Expenditure Law, 2011.....	2011-08-20	16:1.243	
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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 / PREMIERE 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
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
SKAWAHL00K FIRST NATION / PREMIERE NATION SKAWAHL00K		
Annual Expenditure Law, 2009	2009-07-17	13:4.2415
Annual Expenditure Law, 2010	2010-07-13	14:2.555
Annual Expenditure Law, 2011	2011-06-10	15:3.1645
Annual Expenditure Law, 2012	2012-07-13	17:1.237
Annual Expenditure Law, 2013	2013-06-14	17:3.1659
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Annual Rates Law, 2011	2011-06-10	15:3.1648	
Annual Rates Law, 2012	2012-07-13	17:1.240	
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Tax Rates By-law 2005	2005-09-28	10:1.288	
Tax Rates By-law 2006	2006-06-16	10:2.706	
Tax Rates By-law 2007	2007-08-07	11:2.378	
Tax Rates By-law 2008	2008-08-28	13:1.563	
Taxation Expenditure By-law	2008-08-28	13:1.565	
SKEETCHESTN INDIAN BAND / BANDE INDIENNE SKEETCHESTN			
Annual Expenditure Law, 2008	2008-06-06	12:2.413	
Annual Expenditure Law, 2009	2009-05-30	13:3.1820	
Annual Expenditure Law, 2010	2010-05-28	14:2.561	
Annual Expenditure Law, 2011	2011-06-01	15:3.1651	
Annual Expenditure Law, 2012	2012-06-08	16:3.1715	
Annual Expenditure Law, 2013	2013-06-14	17:3.1666	
Annual Rates Law, 2008	2008-06-06	12:2.419	
Annual Rates Law, 2009	2009-05-30	13:3.1827	
Annual Rates Law, 2010	2010-05-28	14:2.567	
Annual Rates Law, 2011	2011-06-01	15:3.1657	
Annual Rates Law, 2012	2012-06-08	16:3.1721	
Annual Rates Law, 2013	2013-06-14	17:3.1672	
Property Assessment Law, 2008	2008-12-17	13:1.243	

<p>Property Taxation Amendment Law, 2010 2010-07-06</p> <p>Property Taxation Law, 2008 2008-12-17</p> <p>s.2(1) by Property Taxation Amendment Law, 2010 (14:2.570)</p> <p>Annual Tax Rates By-law No. 5, 1997..... 1997-05-30</p> <p>Annual Tax Rates By-law No. 6, 1998..... 1998-06-09</p> <p>Annual Tax Rates By-law No. 6, 1999..... 1999-10-31</p> <p>Annual Tax Rates By-law No. 6, 2001..... 2001-09-20</p> <p>Annual Tax Rates By-law No. 7, 2002..... 2002-09-01</p> <p>Annual Tax Rates By-law No. 8, 2003..... 2003-08-29</p> <p>2004 Tax Rates By-law No. 9 2004-06-21</p> <p>2005 Tax Rates By-law No. 10 2005-07-06</p> <p>Tax Rates By-law 2006, No. 11 2006-07-10</p> <p>Tax Rates By-law 2007, No. 12 2007-09-07</p> <p>Financial Management By-law</p> <p style="padding-left: 20px;">No. 1985-2 (Revised 1996)..... 1997-08-05</p> <p>Property Tax Expenditure By-law 2005-07-06</p> <p>Property Tax Expenditure By-law 2006-07-10</p> <p>Property Tax Expenditure By-law 2007-09-07</p> <p>SKIDEGATE INDIAN BAND / BANDE INDIENNE SKIDEGATE</p> <p>Property Assessment and Taxation By-law 2002-02-01</p> <p>SKOWKALE FIRST NATION / PREMIÈRE NATION SKOWKALE</p> <p>Annual Expenditure Law, 2008..... 2008-10-11</p> <p>Annual Expenditure Law, 2009 2009-08-07</p> <p>Annual Expenditure Law, 2010..... 2010-09-22</p> <p>Annual Expenditure Law, 2011 2011-08-20</p> <p>Annual Expenditure Law, 2012..... 2012-06-01</p> <p>Annual Expenditure Law, 2013..... 2013-05-24</p> <p>Annual Rates Law, 2008 2008-10-11</p>	<p>14:2.570</p> <p>13:1.280</p> <p>2:1.234</p> <p>2:2.588</p> <p>4:1.23</p> <p>6:1.141</p> <p>7:1.282</p> <p>8:1.128</p> <p>8:2.456</p> <p>10:1.290</p> <p>11:1.136</p> <p>12:1.47</p> <p>2:2.606</p> <p>10:1.292</p> <p>11:1.130</p> <p>12:1.41</p> <p>6:2.397</p> <p>13:1.315</p> <p>13:4.2421</p> <p>15:1.182</p> <p>16:1.250</p> <p>16:3.1724</p> <p>17:3.1675</p> <p>13:1.321</p>
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Annual Rates Law, 2009	2009-08-07	13:4.2424	
Annual Rates Law, 2010	2010-09-22	15:1.185	
Annual Rates Law, 2011	2011-08-20	16:1.253	
Annual Rates Law, 2012	2012-06-01	16:3.1727	
Annual Rates Law, 2013	2013-05-24	17:3.1679	
Property Assessment Law, 2012	2012-03-28	16:2.822	
Property Taxation Law, 2012	2012-03-28	16:2.859	
Exemption By-law 1998	1998-08-11	3:1.76	
Exemption By-law 1999	1999-07-20	3:2.404	
Exemption By-law 2000	2000-09-21	5:1.94	
Exemption By-law 2001	2001-08-25	6:1.161	
Exemption By-law 2002	2002-10-10	7:2.520	
Exemption By-law 1-2003	2003-09-15	8:1.152	
Exemption By-law 1-2004	2004-08-26	9:1.238	
Exemption By-law 1-2005	2005-07-29	10:1.301	
Exemption By-law 1-2006	2006-09-27	11:1.140	
Exemption By-law 1-2007	2007-09-07	12:1.51	
Property Tax Expenditure By-law	2000-09-21	5:1.95	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	2000-09-06	5:1.102	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03	2001-02-24	5:2.257	

1998 Rates By-law	1998-08-11	3:1.77
1999 Rates By-law	1999-07-20	3:2.405
2000 Rates By-law	2000-09-21	5:1.92
2001 Rates By-law	2001-08-25	6:1.159
2002 Rates By-law	2002-10-10	7:2.518
2003 Rates By-law	2003-09-15	8:1.150
2004 Rates By-law	2004-08-26	9:1.236
2005 Rates By-law	2005-07-29	10:1.299
2006 Rates By-law	2006-09-27	11:1.138
2007 Rates By-law	2007-09-07	12:1.49
SKUPPAH INDIAN BAND / BANDE INDIENNE SKUPPAH		
2002 Rates By-law	2002-10-10	7:2.521
2003 Rates By-law	2003-08-29	8:1.153
2004 Rates By-law	2004-08-18	9:1.239
2005 Rates By-law	2005-08-15	10:1.302
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Annual Expenditure Law, 2010	2010-07-13	14:2.571	
Annual Expenditure Law, 2011	2011-07-09	15:3.1660	Sch. A by Annual Expenditure Amendment Law, 2011 (16:1.256)
Annual Expenditure Law, 2012	2012-08-04	17:1.243	
Annual 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
2007 Annual Tax Rates By-law	2007-06-25	11:2.382
Property Tax Expenditure By-law	1997-06-20	2:1.254
Property Tax Expenditure By-law	2001-08-06	6:1.164
Property Tax Expenditure By-law	2002-07-15	6:2.451
Property Tax Expenditure By-law	2003-06-11	8:1.157
Property Tax Expenditure By-law	2004-06-21	8:2.460
Property Tax Expenditure By-law	2005-07-04	10:1.306
Property Tax Expenditure By-law	2006-09-19	11:2.384
Property Tax Expenditure By-law	2007-06-25	11:2.391
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2002 Taxation Rates By-law	2002-09-01	7:1.300
2003 Taxation Rates By-law	2003-08-26	8:1.164
2004 Taxation Rates By-law	2004-06-04	8:2.466
2005 Taxation Rates By-law	2005-07-06	10:1.312
Taxation Rates By-law 2006	2006-06-16	10:2.708
Taxation Rates By-law 2007	2007-08-07	11:2.398
Taxation Rates By-law 2008	2008-12-19	13:3.1984
Taxation Rates By-law 2009	2010-02-08	14:1.178
Taxation Rates By-law 2011	2012-03-01	16:2.1230
Taxation Rates By-law 2012	2013-01-16	17:3.1945
SODA CREEK INDIAN BAND / BANDE INDIENNE SODA CREEK		
Property Assessment and Taxation		
By-law No. 1998-TX01	1997-12-23	2:2.626
Property Tax Expenditure By-law	1999-09-03	4:1.43
1998 Rates By-law	1998-06-10	2:2.682
1999 Rates By-law	1999-07-30	4:1.41
2001 Rates By-law	2001-06-14	5:2.258

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SODA CREEK INDIAN BAND (continued) / BANDE INDIENNE SODA CREEK (suite)			
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	
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
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Taxpayer Representation Law, 2010	2010-06-16	14:2.590
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I.R. No. 1A Community Wellness Facility Project Capital Expenditure By-law No. 2007-03 ...	2007-10-11	12:1.54
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2005 Rates By-law No. 2005-02	2005-04-18	9:2.414	
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Financial Administration Law, 2012	see CIF, s. 106	17:1.252	
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Property Assessment Law, 2011	2011-12-15	16:1.264	
Property Taxation Law, 2011	2011-12-15	16:1.302	
Financial Administration By-law	2011-10-31	16:2.1232	
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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	

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Amendment Law, 2009	2009-12-05	14:1.77
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Real Property Taxation Law	2010-12-17	15:1.301
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Annual Tax Rates By-law No. 1, 1997	1997-05-30	2:1.265
Annual Tax Rates By-law No. 1, 1998	1998-06-11	2:2.685
Annual Tax Rates By-law No. 1, 1999	1999-05-31	3:2.413
Annual Tax Rates By-law No. 1, 2000	2000-06-04	4:2.239
Annual Tax Rates By-law No. 1, 2001	2001-06-15	5:2.270
Annual Tax Rates By-law No. 1, 2002	2002-07-15	6:2.458
Annual Tax Rates By-law No. 1, 2003	2003-06-09	8:1.178
Annual Tax Rates By-law No. 1, 2004	2004-06-04	8:2.481
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Annual Tax Rates By-law No. 1, 2006	2006-06-16	10:2.717
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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	
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Annual Rates Law, 2011	2011-05-27	15:3.1692
Annual Rates Law, 2012	2012-07-13	17:1.308
Annual Rates Law, 2013	2013-05-31	17:3.1705
Financial Administration Law, 2013	see CIF, s. 106	17:3.1708
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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
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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
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Annual Rates Law, 2008	2008-05-30	12:2.523
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Annual Expenditure Law, 2012.....	2012-08-04	17:1.311	

Annual Rates Law, 2012	2012-08-04	17:1.315
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voir aussi PREMIÈRE NATION CHEMAINUS		
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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
Annual Rates Law, 2011	2011-07-09	15:3.1705
Annual Rates Law, 2012	2012-08-04	17:1.329
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Tax Rates By-law 2005	2005-09-28	10:1.388
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Financial Administration Law, 2012	see CIF, s. 106	16:4.2353
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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	
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Rates By-law 2008	2008-09-10	13:1.580	
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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)
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2003 Expenditure By-law.....	2003-06-09	8:1.186
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Property Taxation Law, 2012	2012-02-10	16:2.966
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Rates By-law 2006-TX-01	2006-05-15	10:2.724	
Rates By-law 2007-TX-01	2007-06-04	11:2.422	
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Annual Expenditure Law, 2008	2008-05-30	12:2.619	
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Assessment By-law Amendment			
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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
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Property Tax Expenditure By-law	2009-12-18	14:1.181
Rates By-law 2005-T01	2005-07-22	10:1.396
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Rates By-law 2006-T01	2006-07-10	10:2.727
Rates By-law 2007-T01	2007-09-21	12:1.64
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Rates By-law 2011-T01	2011-08-30	16:1.491	
TsLEIL-WAUTUTH NATION (also known as BURRARD INDIAN BAND) / TSLEIL-WAUTUTH NATION (aussi connue sous le nom de BANDE INDIENNE BURRARD)			
Annual Expenditure Law, 2009	2009-06-05	13:3.1945	
Annual Expenditure Law, 2010	2010-06-05	14:2.650	
Annual Expenditure Law, 2011	2011-06-15	15:3.1723	
Annual Expenditure Law, 2012	2012-08-04	17:1.351	
Annual Expenditure Law, 2013	2013-05-28	17:3.1865	
Annual Rates Law, 2009	2009-06-05	13:3.1949	
Annual Rates Law, 2010	2010-06-05	14:2.657	
Annual Rates Law, 2011	2011-06-15	15:3.1730	
Annual Rates Law, 2012	2012-08-04	17:1.357	
Annual Rates Law, 2013	2013-05-28	17:3.1872	
Financial Administration Law	see CIF, s. 96	16:4.2461	
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Property Assessment Law, 2010	2010-03-16	14:2.660	
Property Taxation Law, 2010	2010-03-16	14:2.697	
Consolidated Property Assessment and Taxation By-law 1997	1997-09-30	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302)

Consolidated Property Assessment and Taxation By-law 1997 (continued)	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)	4:2.302
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1	2000-02-08	4:2.302
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000	1999-12-07	4:2.304
Expenditure By-law No. EXP-2000-01	2000-12-18	5:2.285
Expenditure By-law No. EXP 2006-01	2006-06-16	10:2.729
Expenditure By-law No. EXP 2007-01	2007-06-25	11:2.423
Expenditure By-law No. EXP 2008-01	2008-08-12	13:1.581
1999 Rates By-law	1999-06-28	3:2.424
2000 Rates By-law	2000-06-25	4:2.300
2001 Rates By-law	2001-06-15	5:2.283
2002 Rates By-law	2002-09-01	7:1.319
2003 Rates By-law	2003-06-11	8:1.193
2004 Rates By-law	2004-06-11	8:2.492
2005 Rates By-law	2005-07-06	10:1.398
Rates By-law 2006	2006-06-16	10:2.734
Rates By-law 2007	2007-06-25	11:2.428
Rates By-law 2008	2008-08-12	13:1.586

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Annual Expenditure Law, 2012	2012-11-10	17:1.332	
Annual Expenditure Law, 2013	2013-06-14	17:3.1875	
Annual Rates Law, 2012	2012-11-10	17:1.335	
Annual Rates Law, 2013	2013-06-14	17:3.1879	
Property Assessment Law, 2011	2011-06-15	15:3.1733	
Property Taxation Law, 2011	2011-06-15	15:3.1770	
TZEACHTEN FIRST NATION / PREMIÈRE NATION TZEACHTEN			
Annual Expenditure Law, 2008	2008-06-06	12:2.629	
Annual Expenditure Law, 2009	2009-08-07	13:4.2461	
Annual Expenditure Law, 2010	2010-06-05	14:2.740	
Annual Expenditure Law, 2011	2011-06-10	15:3.1805	
Annual Expenditure Law, 2012	2012-06-01	16:3.1847	
Annual Expenditure Law, 2013	2013-05-31	17:3.1882	
Annual Rates Law, 2008	2008-06-06	12:2.635	
Annual Rates Law, 2009	2009-08-07	13:4.2465	
Annual Rates Law, 2010	2010-06-05	14:2.745	
Annual Rates Law, 2011	2011-05-27	15:3.1809	
Annual Rates Law, 2012	2012-06-01	16:3.1851	
Annual Rates Law, 2013	2013-05-31	17:3.1886	
Borrowing Agreement Law, 2012	2012-02-10	16:2.1002	
Financial Administration Law, 2011	see CIF, s. 106	16:2.1031	
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Property Assessment Amendment Law, 2010 ..	2010-11-11	15:1.359
Property Assessment Law, 2010.....	2010-09-22	15:1.361
Property Taxation Amendment Law, 2012	2012-02-10	16:2.1082
Property Taxation Law, 2010	2010-09-22	15:1.398
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Exemption By-law 1998.....	1998-08-11	3:1.89
Exemption By-law 1999.....	1999-07-20	3:2.426
Exemption By-law 2001.....	2001-06-15	5:2.292
Exemption By-law 2002.....	2002-09-01	7:1.323
Property Tax Expenditure By-law	2000-09-21	5:1.115
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	2000-09-06	5:1.122
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	2000-12-20	5:2.293
1998 Rates By-law	1998-08-11	3:1.90
1999 Rates By-law	1999-07-20	3:2.427
2000 Rates By-law	2000-09-21	5:1.113
2001 Rates By-law	2001-06-15	5:2.290
2002 Rates By-law	2002-09-01	7:1.321
Rates By-law No. 2003	2003-08-29	8:1.195
Rates By-law No. 2004	2004-06-04	8:2.494
Rates By-law No. 2005	2005-05-31	9:2.433
Rates By-law No. 2006	2006-07-10	11:1.152
Rates By-law No. 2007	2007-07-10	11:2.430
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Property Assessment By-law.....	2007-01-19	11:2.432
Property Taxation By-law	2007-01-19	11:2.468

s.49(2), Sch. II, III & IV by Property Assessment Amendment Law, 2010 (15:1.359)

s.27.1 by Property Taxation Amendment Law, 2012 (16:2.1082)

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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	3:1.193	
1999 Rates By-law	1999-12-07	4:2.305	
2000 Rates By-law	2001-01-21	5:2.294	
2001 Rates By-law	2001-09-20	6:1.173	
2002 Rates By-law	2002-11-27	7:1.324	
2003 Rates By-law	2003-09-05	8:1.197	
2004 Rates By-law	2004-11-15	9:1.246	
Rates By-law 2006	2006-12-07	11:1.154	
2007 Rates By-law	2008-01-16	12:2.802	
2008 Rates By-law	2008-12-19	13:3.1993	
2009 Rates By-law	2010-02-08	14:1.189	
2010 Rates By-law	2011-03-02	15:3.1857	
2011 Rates By-law	2012-03-01	16:2.1261	
2012 Rates By-law	2013-01-16	17:3.1950	

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Annual Rates Law, 2013.....	2013-06-27	17:3.1895
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Property Taxation Law, 2012.....	2012-06-21	16:4.2583
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	2013-03-27	17:2.1094
WEST MOBERLY FIRST NATIONS / PREMIÈRES NATIONS WEST MOBERLY		
Financial Administration By-law.....	2002-02-16	6:2.476
Property Assessment and Taxation By-law.....	2002-05-29	6:2.487
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Campbell Road Capital Expenditure By-law No. 01-TX-01.....	2001-05-05	5:2.300
Cougar Road Improvement By-law No. 99-TX-05.....		
	2000-05-07	4:2.309
Design and Mapping By-law No. 03-TX-01....	2003-05-18	8:1.203
1997 Expenditure By-law Annual Budget.....	1997-07-29	2:1.337
1998 Expenditure By-law Annual Budget.....	1998-05-28	3:1.95
1999 Expenditure By-law Annual Budget.....	1999-05-28	3:2.430
2001 Expenditure By-law Annual Budget.....	2001-06-15	5:2.296
2002 Expenditure By-law Annual Budget.....	2002-05-29	6:2.539
2003 Expenditure By-law Annual Budget.....	2003-05-25	8:1.199
2004 Expenditure By-law Annual Budget.....	2004-05-31	8:2.496
2005 Expenditure By-law Annual Budget.....	2005-05-31	9:2.435
Expenditure By-law Annual Budget 2006.....	2006-05-31	10:2.736
Expenditure By-law Annual Budget 2007.....	2007-06-04	11:2.501

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Expenditure By-law Annual Budget 2009	2009-06-15	13:3.1995	
Expenditure By-law Annual Budget 2010	2010-06-11	14:2.793	
Expenditure By-law Annual Budget 2011	2011-06-14	15:3.1859	
Expenditure By-law Annual Budget 2012	2012-05-08	16:3.1914	
Expenditure By-law Annual Budget 2013	2013-05-20	17:3.1952	
Old Ferry Wharf Road Waterworks By-law No. 99-TX-04	1999-10-17	4:2.312	
Property Assessment Amendment By-law 97-TX-05	1997-10-31	2:2.754	
Property Taxation Amendment By-law 97-TX-04	1997-12-19	2:2.757	
Property Taxation Amendment By-law 99-TX-01	1999-06-23	3:2.434	
Property Taxation Amendment By-law No. 05-TX-02	2005-07-13	10:1.400	
Property Taxation Amendment By-law 09-TX-04 ..	2009-12-18	14:1.194	
Property Taxation By-law No. 05-TX-03	2005-12-22	10:2.739	
Property Taxation By-law No. 12-TX-04	2012-08-07	17:1.589	
Purchase of Sensisysten School Bus Capital Expenditure By-law No. 11-TX-03	2011-03-16	15:3.1869	
1997 Tax Rate Schedule Amending By-law	1997-05-28	2:1.339	
1998 Tax Rate Schedule Amending By-law	1998-05-28	3:1.97	

1999 Tax Rate Schedule Amending By-law	3:2.432
2000 Tax Rate Schedule Amending By-law	4:2.307
2001 Tax Rate Schedule Amending By-law	5:2.298
2002 Tax Rate Schedule Amending By-law	6:2.541
2003 Tax Rate Schedule Amending By-law	8:1.201
2004 Tax Rate Schedule Amending By-law	8:2.498
2005 Tax Rate Schedule Amending By-law	9:2.438
Tax Rate Schedule Amending By-law 2006	10:2.743
Tax Rate Schedule Amending By-law 2007	11:2.505
Tax Rate Schedule Amending By-law 2008	12:2.815
Tax Rate Schedule Amending By-law 2009	13:3.2002
Tax Rate Schedule Amending By-law 2010	14:2.796
Tax Rate Schedule Amending By-law 2011	15:3.1872
Tax Rate Schedule Amending By-law 2012	16:3.1917
Tax Rate Schedule Amending By-law 2013	17:3.1974
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By-law 97-TX-03	2:1.341
Tobacco Products Tax By-law, 1998 TX-01	2:1.344
Tsinstikeptum I.R. #9 Capital Expenditure	
By-law No. 00-TX-02	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	5:2.309
[Tsinstikeptum] IR No. 9 Community Message Board and Sculpture Capital Expenditure By-law No. 11-TX-09	16:2.1263
[Tsinstikeptum] IR No. 09 East Boundary Road Sidewalk Development Project Phase III Capital Expenditure By-law No. 10-TX-05....	15:1.585

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[Tsinstikeptum] IR No. 9 East Boundary Road Sidewalk Development Project Phase V Capital Expenditure By-law No. 11-TX-07 ..	2011-12-20	16:2.1268	
[Tsinstikeptum] IR No. 09 Elk Road Sidewalk Phase VIII Project Capital Expenditure By-law No. 13-TX-05 ..	2013-05-20	17:3.1955	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 10-TX-03 ..	2010-11-02	15:1.588	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 11-TX-01 ..	2011-03-16	15:3.1863	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 11-TX-02 ..	2011-03-16	15:3.1866	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 12-TX-07 ..	2013-01-16	17:3.1959	
[Tsinstikeptum] IR No. 9 Offsite Improvements Beach Capital Expenditure By-law No. 11-TX-10 ..	2012-03-09	16:2.1271	

[Tsinstikeptum] IR No. 9 Offsite Improvements Beach Capital Expenditure By-law No. 12-TX-05	2012-10-10	17:1.579
[Tsinstikeptum] IR No. 09 Old Okanagan Highway Estate Square Daimler Road Sidewalk Phase VII Project Capital Expenditure By-law No. 13-TX-04	2013-05-20	17:3.1962
[Tsinstikeptum] IR No. 9 Old Okanagan Highway Sidewalk Development Project Phase IV Capital Expenditure By-law No. 11-TX-06	2011-08-17	16:1.493
[Tsinstikeptum] I.R. #9 Pine Stadium Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02	2004-07-06	8:2.501
[Tsinstikeptum] I.R. #09 Pine Stadium Pavilion Recreation Project Capital Expenditure By-law No. 09-TX-01	2009-04-27	13:3.1999
[Tsinstikeptum] IR No. 09 Sensisyusten Gymnasium Floor Replacement Capital Expenditure By-law No. 10-TX-04	2010-11-02	15:1.591
[Tsinstikeptum] I.R. #9 Sidewalk Development Project Phase I & II Capital Expenditure By-law No. 09-TX-05	2009-11-16	14:1.191
[Tsinstikeptum] I.R. #9 STQA? Kw LNIW'T Community Health Building Capital Expenditure By-law No. 05-TX-06	2006-12-19	10:2.746
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04 ..	2002-11-30	7:1.326
[Tsinstikeptum] I.R. No. 9 Water Reservoir Expansion Project Capital Expenditure By-law No. 06-TX-03	2006-11-16	11:1.156

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[Tsinstikeptum] I.R. No. 10 Campbell Road Interchange Drainage Project Capital Expenditure By-law No. 07-TX-04	2008-01-16	12:2.809	
[Tsinstikeptum] I.R. #10 Campbell Road Sewer Project Capital Expenditure By-law No. 12-TX-03	2012-08-07	17:1.583	
Tsinstikeptum I.R. #10 Capital Expenditure By-law No. 00-TX-01	2000-05-07	4:2.341	repealed by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05			
[Tsinstikeptum] I.R. #10 Highway 97 Infrastructure and Road Access Improvement Project Capital Expenditure By-law No. 03-TX-05	2000-12-21	5:2.311	
2004-05-10	8:2.504		
Tsinstikeptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment By-law No. 05-TX-01	2005-12-16	10:2.750	
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure By-law No. 03-TX-04	2003-11-18	8:2.509	
[Tsinstikeptum] I.R. #10 Lindley Building First Floor Renovation Capital Expenditure By-law No. 12-TX-06	2013-01-16	17:3.1967	

Tsinstikeptum I.R. No. 10 Lindley Building Signage Project Capital Expenditure By-law No. 05-TX-07	2005-12-16	10:2.754
[Tsinstikeptum] IR #10 Lindley Government Building First Floor Renovation Capital Expenditure By-law No. 11-TX-08	2011-12-20	16:2.1276
Tsinstikeptum I.R. No. 10 Lindley Road Realignment Project Capital Expenditure By-law No. 12-TX-08	2013-02-12	17:3.1971
[Tsinstikeptum] IR, #10 Water Distribution System Capital Expenditure By-law No. 01-TX-02	2001-05-05	5:2.305
[Tsinstikeptum] IR, No. 10 Water Reservoir Expansion Project Capital Expenditure By-law No. 07-TX-03	2008-01-16	12:2.812
[Tsinstikeptum] IR, #10 Westside Road Lift Station Project Capital Expenditure By-law No. 04-TX-01	2004-05-10	8:2.517
WHISPERING PINES/CLINTON INDIAN BAND / BANDE INDIENNE WHISPERING PINES/CLINTON Annual Expenditure Law, 2012	2012-06-21	16:4.2618
Annual 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
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2004 Rates By-law	2004-08-18	9:1.248

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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	
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
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
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)		
		<p>ss.11, 15(1), 20(3), 30(1), 30(2), 57 by Property Assessment Amendment Law, 2012 (16:4.2632)</p> <p>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)</p> <p>ss.14(1), 14(2)(e), 54 by Property Taxation Amendment Law, 2012 (16:4.2670)</p> <p>ss.8, 10, 16, 17, 18, 54 by Property Taxation Amendment Law, 2013 (17:2.1110)</p>

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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	
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
Telecommunications Companies		
Taxation By-law	2006-05-15	10:2.761
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

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 Taxation By-law (16:1.500)

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Code No. 1997-1 Being a Code Respecting the Regulation of Traffic.....			
	1997-02-22	3:1.157	
MILLBROOK BAND / BANDE MILLBROOK			
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Property Tax Expenditure By-law	2005-05-26	9:2.462	
Property Tax Expenditure By-law	2009-09-14	13:4.2540	
Property Tax Expenditure By-law	2010-08-28	15:1.600	
Property Tax Expenditure By-law	2011-06-14	15:3.1886	
1998 Rates By-law	1998-12-08	3:1.182	
2000 Rates By-law	2000-09-21	5:1.123	
2001 Rates By-law	2001-05-05	5:2.369	
2002 Rates By-law	2002-05-26	7:1.333	
2003 Rates By-law	2003-04-09	7:2.761	
2004 Rates By-law	2004-05-10	8:2.577	
2005 Rates By-law	2005-05-26	9:2.459	
2006 Rates By-law	2006-05-18	10:2.766	

Rates By-law 2007	2007-06-04	11:2.514
Rates By-law 2008	2008-09-04	13:1.610
2009 Rates By-law	2009-09-14	13:4.2546
Rates By-law 2010	2010-08-28	15:1.607
Rates By-law 2011	2011-06-14	15:3.1893
PICTOU LANDING FIRST NATION / PREMIERE NATION PICTOU LANDING		
Financial Administration By-law	2000-07-04	4:2.407
ONTARIO		
CHIPPEWAS OF GEORGINA ISLAND FIRST NATION / PREMIERE NATION DES CHIPPEWAS DE GEORGINA ISLAND		
Land Management Code	2000-01-01	5:2.371
CHIPPEWAS OF KETTLE AND STONEY POINT FIRST NATION / PREMIERE NATION DES CHIPPEWAS DE KETTLE ET STONEY POINT		
Financial Management By-law	2002-11-28	7:1.336
CHIPPEWAS OF MNIKANING FIRST NATION / PREMIERE NATION DES CHIPPEWAS DE MNIKANING		
Taxi and Limousine Licensing		
By-law No. 03-01	2004-04-21	8:2.580
DOKIS FIRST NATION / PREMIERE NATION DOKIS		
Financial Administration By-law	2004-03-22	8:2.595
LAC LA CROIX FIRST NATION / PREMIERE NATION LAC LA CROIX		
Telephone Companies Taxation By-law	2002-12-19	7:2.764
MICHIPICOTEN FIRST NATION / PREMIERE NATION MICHIPICOTEN		
Financial Administration By-law	2002-11-18	7:1.351
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Land Management Code	2000-01-01	5:2.390
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Telephone Companies Taxation By-law	1999-01-07	3:2.459

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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	
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Règlement modifiant le Règlement administratif No. 22 concernant l'imposition de permis dans la réserve indienne de Mashteuiatsh No. 5.....			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM	2004-08-24	9:1.250	
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998	1998-08-04	3:1.184	
Règlement administratif sur les taux de taxes foncières, numéro 1, 1999	1999-05-31	3:2.463	
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999	1999-05-31	3:2.468	
Règlement sur l'imposition des compagnies de télécommunication, de gaz ou d'énergie électrique.....	2006-12-07	11:2.517	

Règlement sur les taux annuels de taxes foncières, numéro 2, 2000	2000-12-05	5:1.126
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001	2001-06-12	5:2.417
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002	2002-05-26	6:2.547
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003	2003-04-27	7:2.768
Règlement sur les taux annuels de taxes foncières, numéro 2, 2004	2004-03-22	8:2.606
Règlement sur les taux annuels de taxes foncières, numéro 2, 2005	2005-04-14	9:2.468
Règlement sur les taux annuels de taxes foncières, numéro 2, 2006	2006-07-19	11:1.185
Règlement sur les taux annuels de taxes foncières, numéro 2, 2007	2007-04-17	11:2.523
Règlement sur les taux annuels de taxes foncières, numéro 2, 2008	2008-05-12	12:2.820
Règlement sur les taux annuels de taxes foncières, numéro 2, 2009	2009-04-27	13:3.2011
Règlement sur les taux annuels de taxes foncières, 2010	2010-05-27	14:2.799
Règlement sur les taux annuels de taxes foncières, numéro 2, 2011	2011-06-07	15:3.1896
Règlement sur les taux annuels de taxes foncières, numéro 2, 2012	2012-03-09	16:2.1283
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Financial Administration By-law	2013-04-22	17:3.1977

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Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	2006-12-07	11:2.526
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Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	2007-04-17	11:2.530
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SASKATCHEWAN		
CARRY THE KETTLE FIRST NATION / PREMIÈRE NATION CARRY THE KETTLE		
Annual Property Taxation Expenditure By-law, 2011	2011-12-20	16:2.1286
Annual Property Taxation Expenditure By-law, 2012	2012-10-10	17:1.599
Property Assessment and Taxation By-law	2003-06-01	7:2.771
Property Tax Expenditure By-law	2004-02-24	8:2.609
2003 Tax Rates By-law	2003-07-14	8:1.206
2004 Tax Rates By-law	2004-08-28	9:1.256
2005 Tax Rates By-law	2005-07-11	10:1.408
2006 Tax Rates By-law	2006-08-01	11:1.188
2008 Tax Rates By-law	2008-11-17	13:1.613
2009 Tax Rates By-law	2009-09-14	13:4.2548
2011 Tax Rates By-law	2011-12-20	16:2.1290
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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	
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
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Property Assessment and Taxation	
Amending By-law, 2001-02	2001-10-01
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Property Assessment and Taxation By-law	2000-01-28
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Rates By-law 2007	2008-01-16
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Rates By-law 2009	2009-10-27
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12:1.69	
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12:2.834	
13:1.614	
13:4.2558	
15:1.610	
16:2.1301	
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Taxation Expenditure By-law	2008-10-03	13:1.616	
Taxation Expenditure By-law	2009-10-27	13:4.2560	
Taxation Expenditure By-law	2010-11-29	15:1.612	
Taxation Expenditure By-law	2012-03-01	16:2.1303	
Taxation Expenditure By-law	2012-11-26	17:3.1999	
SWEETGRASS FIRST NATION / PREMIÈRE NATION SWEETGRASS			
Property Assessment and Taxation By-law, 2011 ...	2011-10-31	16:1.505	
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 By-law Amendment	2003-05-29	8:1.212	
Property Tax Expenditure By-law	1998-12-03	3:1.187	
	1999-09-03	4:1.55	

2010 Rates By-law	2011-03-02	15:3.1900
Smoking By-law	2005-01-01	9:2.471
1998 Tax Rates By-law	1999-01-08	3:2.471
2002 Tax Rates By-law	2002-08-04	7:1.364
2003 Tax Rates By-law	2003-07-14	8:1.209
2004 Tax Rates By-law	2004-08-18	9:1.259
2005 Tax Rates By-law	2005-07-22	10:1.411
2006 Tax Rates By-law	2007-03-19	11:2.532
2007 Tax Rates By-law	2007-11-15	12:1.120
WHITECAP DAKOTA FIRST NATION / PREMIÈRE NATION WHITECAP DAKOTA		
Annual Expenditure Law, 2011	2011-11-18	16:1.360
Annual Expenditure Law, 2012	2012-08-17	17:1.475
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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
Property Assessment and Taxation By-law		
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Property Tax Expenditure		
By-law No. 2008-02	2008-11-04	13:1.624
2002 Rates By-law	2002-09-06	7:1.367
2003 Rates By-law	2003-09-30	8:1.237
2004 Rates By-law	2004-11-10	9:1.262
2005 Rates By-law	2005-09-28	10:1.414

repealed by Property Assessment and Taxation By-law No. 2005-02 (10:1.431)

repealed by Property Assessment Law 2013 (17:2.1204)

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2007 Rates By-law	2007-11-15	12:1.123	
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2009 Rates By-law	2009-10-27	13:4.2566	
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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. 17:3.1399).

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. 17:3.1399).

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FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS				
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Standards Establishing Criteria for Approval of Borrowing Laws.....	2008-09-17	2012-12-12	17:2.721	
Normes établissant les critères d'agrément des lois sur l'emprunt	2008-09-17	2012-12-12	17:2.740	
Standards for First Nation Business Activity Tax Laws	2012-03-29	2013-06-27	17:3.1399	
Normes relatives aux lois sur les taxes sur les activités commerciales des premières nations.....	2012-03-29	2013-06-27	17:3.1413	
Standards for First Nation Delegation Laws	2011-10-06		16:1.20	
Normes relatives aux lois sur la délégation de pouvoirs des premières nations	2011-10-06		16:1.48	
Standards for First Nation Development Cost Charges Laws.....	2009-06-10	2011-06-14	15:3.1436	
Normes relatives aux lois sur les taxes d'aménagement des premières nations.....	2009-06-10	2011-06-14	15:3.1481	
Standards for First Nation Expenditure Laws ...	2007-10-22	2012-12-12	17:1.3	
Normes relatives aux lois sur les dépenses des premières nations	2007-10-22	2012-12-12	17:1.23	
Standards for First Nation Property Assessment Laws.....	2007-10-22	2012-10-03	17:1.11	
Normes relatives aux lois sur l'évaluation foncière des premières nations	2007-10-22	2012-10-03	17:1.32	

Standards for First Nation Property Taxation Laws	2007-10-22	2011-03-29	15:3.1455	
Normes relatives aux lois sur l'imposition foncière des premières nations	2007-10-22	2011-03-29	15:3.1502	Revoked and replaced 2012-06-20
Standards for First Nation Service Tax Laws....	2010-02-10		14:2.277	
Normes relatives aux lois sur les taxes sur les services des premières nations	2010-02-10		14:2.292	Abrogées et remplacées 2012-06-20
Standards for First Nation Service Tax Laws....	2012-06-20		16:3.1415	
Normes relatives aux lois sur les taxes sur les services des premières nations	2012-06-20		16:3.1429	
Standards for First Nation Tax Rates Laws	2007-10-22	2011-03-29	15:3.1463	Revoked and replaced 2011-12-15
Normes relatives aux lois sur les taux d'imposition foncière des premières nations..	2007-10-22	2011-03-29	15:3.1511	Abrogées et remplacées 2011-12-15
Standards for First Nation Tax Rates Laws, 2011	2011-12-15		16:1.23	
Normes relatives aux lois sur les taux d'imposition des premières nations (2011).....	2011-12-15		16:1.51	
Standards for First Nation Taxpayer Representation to Council Laws.....	2010-02-10		14:2.288	
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	

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FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS				
STANDARDS (continued) / NORMES (suite)				
Normes relatives à la forme et au contenu des lois sur l'emprunt des premières nations ..	2008-09-17	2012-12-12	17:2.753	
Standards for the Submission of Information Required under Section 8 of the Act	2008-07-09	2008-09-17	12:3.955	
Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi	2008-07-09	2008-09-17	12:3.1012	
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