

Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE,
pursuant to section 83 of the *Indian Act*, the following by-law made by the
Fort McKay First Nation, in the Province of Alberta, at a meeting held on
the 17th day of May 2017.

- **Fort McKay First Nation
Annual Property Taxation Expenditure By-law, 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017.

A handwritten signature in blue ink that reads 'Carolyn Bennett'.

Hon. Carolyn Bennett, M.D., P.C., M.P.

**FORT MCKAY FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2017**

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, 2017*.

2. In this by-law:

“Act” means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

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

“First Nation” or “Band” means the Fort McKay First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

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

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

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

“Taxation By-law” means the *Fort McKay First Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

7. Notwithstanding section 6 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

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

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

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

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 17th day of May, 2017, at Fort McKay, in the Province of Alberta.

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

Chief Jim Boucher

Councillor Gerald Gladue

Councillor Crystal McDonald

Councillor Raymond Powder

Councillor Peggy Lacombe

Councillor

**SCHEDULE
FORT MCKAY FIRST NATION
2017 ANNUAL BUDGET**

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$ 2,519,105.87
	(i) Arrears – property tax arrears	\$ 75,526.18
	(ii) Credits – overpayments on property taxes	\$
	(iii) Penalties – late payment penalties on property taxes	\$ 6,484.65
	TOTAL REVENUES	<u>\$ 2,601,116.70</u>

PART 2: EXPENDITURES

	<u>Estimate</u>
<i>Community Development:</i>	
Infrastructure Projects	\$ 1,940,060.86
<i>Administration:</i>	
Tax Administrator Salary / Appeal Board Fees	\$ 15,000.00
Tax Assessor Fees	\$ 65,000.00
<i>Park Development:</i>	
Maintenance	\$ 300,000.00
Utility Services	\$ 150,000.00
Contingency (5% of budget)	\$ 130,055.84
TOTAL EXPENDITURES	<u>\$ 2,601,116.70</u>

PART 3: ACCUMULATED SURPLUS/DEFICIT

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

BALANCE **\$ 0.00**