I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE,

pursuant to section 83 of the *Indian Act*, the following by-law made by the

Alexander First Nation, in the Province of Alberta, at a meeting held on the

9th day of May 2017.

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

Dated at Ottawa, Ontario, this |9 day of June 2017.

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

Canada

ALEXANDER 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 Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 64 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, 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, 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 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 - 2011*.

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 the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 9th day of May, 2017, at Alexander in the Province of Alberta.

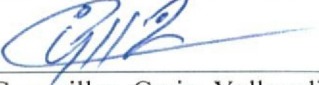A quorum of Council consists of (4) members of Council.

_____
Chief Kurt Burnstick

_____
Councillor Marty Arcand

_____
Councillor Audra Arcand

_____
Councillor Craig Yellowdirt

_____
Councillor Armand Arcand

_____
Councillor Allan Paul

_____
Councillor Edwin Paul

SCHEDULE
ALEXANDER FIRST NATION
2017 ANNUAL BUDGET

PART 1: REVENUES

1.   Local revenues for current fiscal year:

a.   Property Tax $ 135,398.25

TOTAL REVENUES   **$ 135,398.25**

PART 2: EXPENDITURES

1.   General Government Expenditures   **$ 40,000.00**

    a.   Executive and Legislative

    b.   General Administrative

    c.   Other General Government

2.   Protection Services   **$ 94,044.27**

    a.   Policing

    b.   Firefighting

    c.   Regulatory Measures

    d.   Other Protective Services

3.   Transportation

    a.   Roads and Streets

    b.   Snow and Ice Removal

    c.   Parking

    d.   Public Transit

    e.   Other Transportation

4.   Recreation and Cultural Services

    a.   Recreation

    b.   Culture

    c.   Heritage Protection

    d.   Other Recreation and Culture

5.   Community Development

    a.   Education

    b.   Planning and Zoning

c. Community Planning

d. Economic Development Program

e. Tourism

f. Trade and Industry

g. Land Rehabilitation and Beautification

h. Other Regional Planning and Development

6. Environment Health Services

a. Water Purification and Supply

b. Sewage Collection and Disposal

c. Garbage Waste Collection and Disposal

d. Recycling

e. Other Environmental Services

7. Fiscal Services

a. Long-term Payments to the First Nations Finance Authority

b. Interim Financing Payments to the First Nations Finance Authority

c. Other Payments

d. Accelerated Debt Payments

e. Other Fiscal Services

8. Other Services

a. Health

b. Social Programs and Assistance

c. Agriculture

d. Education

e. Other Service

9. Contingency Amounts $ 1,353.98

TOTAL EXPENDITURES   **$ 135,398.25**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget
year   **$ 0**
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous
budget year   **$ 0**

BALANCE   **$ 0**