

Ministre des Affaires autochtones
et du développement du Nord



Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Aboriginal Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Enoch First Nation, in the Province of Alberta, at a meeting
held on the 13th day of August 2015.

- **Enoch First Nation Taxation Expenditure By-law 2015**

Dated at Gatineau, Quebec

this 15th day of December 2015.

A handwritten signature in blue ink, appearing to read 'Carolyn Bennett'.

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

ENOCH FIRST NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2015

WHEREAS the Enoch Property Taxation By-law was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.1-5, 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";

AND WHEREAS subsection 83(2) of the *Indian Act* provides that any expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the Council of the Band;

AND WHEREAS section 22(2) of the Enoch Property Taxation By-law authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of Property Tax Revenue from time to time;

AND WHEREAS Council wishes to authorize expenditures (in addition to those authorized under section 22(2) of the Enoch Property Taxation By-law to be made out of property tax revenue from time to time in this By-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of Property Tax Revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the *Taxation Expenditure By-law 2015*.
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;

"Assessor" means Enoch Utilities Limited;

"Band" means the Enoch 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 development" includes, without limitation, education, housing, planning and zoning, community planning, economic development program, heritage program, agricultural

development, urban renewal, beautification, land rehabilitation, tourism development, tourism information, other regional planning and development;

"Council" means the Council of the Enoch 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;

"Environmental health services" means water purification and supply, sewage collection and disposal, garbage waste collection and disposal and other environmental services;

"Fiscal services" mean interest, other debt charges, other fiscal services and debenture payments;

"Fiscal year" means April 1 of a calendar year through March 31 of the following calendar year;

"general government expenditures" 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 Aboriginal Affairs and Northern Development and includes a person designated in writing by the Minister;

"Other services" means health, social programs and assistance, agriculture, tourism, trade and industry and other services;

"Permitted property taxation by-law expenditures" means those expenditures out of property tax revenue authorized to be made under section 22(2) of the Property Taxation By-law;

"Property taxation by-law" means the *Enoch Band Taxation and Business Licensing By-law* passed by the Council on September 15, 1986 and approved by the Minister of Indian Affairs and Northern Development on February 17, 1987 and as amended from time to time;

"property tax revenue" includes all taxes and other moneys raised under the Property Taxation By-law, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

"Public works" includes:

- (a) Designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating:
 - (i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;
 - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of

the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

- (iii) conduits for wires, fiber-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;

“recreation and cultural services” means recreation, culture and other recreation and culture;

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

“protection services” includes policing, firefighting, regulatory measures and other protective services;

“transportation” means roads and streets, snow and ice removal, parking, public transit and other transportation;

“taxes collected for other governments” means taxes collected for and on behalf of other governments;

“utility services” includes gas, power, 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 protection services, general government expenditures, transportation, community development, environmental health services, fiscal services, contingency fund, taxes collected for other governments, and other services.

ANNUAL PROPERTY TAX BUDGET

4. (1) On or before April 30 in each fiscal year, the Assessor 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 May 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 shall be made pursuant to an annual property tax expenditure by-law.

(4) For greater certainty:

(a) Band Council may at any time and from time to time amend any annual property tax expenditure by-law.

(b) nothing in this By-law shall have the effect of amending section 22(2) of the Property Taxation By-law or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue there under.

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 Assessor shall administer this By-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

8. (1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

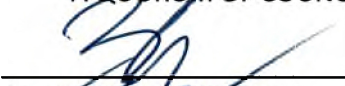
(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

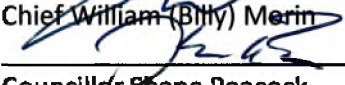
9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 13th day of August, 2015.


A QUORUM OF COUNCIL CONSISTS OF (5) FIVE




 Chief William (Billy) Morin



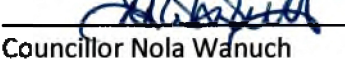
 Councillor Shane Peacock




 Councillor Michelle White



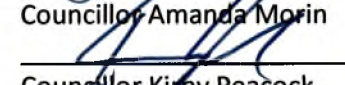
 Councillor Lyle Morin



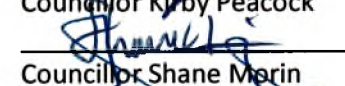
 Councillor Nola Wanuch




 Councillor Amanda Morin



 Councillor Kirby Peacock



 Councillor Shane Morin



 Councillor Lorna Morin

 Councillor John Thomas Jr.

SCHEDULE A

2015 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties
For Current Fiscal Year **\$592,430.99**

Surplus or Deficit Property Tax Revenue carried
over from previous Fiscal Years **\$0**

TOTAL REVENUES **\$592,430.99**

EXPENDITURES

Chief & Council 5% **\$ 29,621.19**

Public Works 15% **\$ 88,865.00**

Taxation Engineering/Infrastructure 50 %
General Administration **\$296,215.50**

Planning & Development 10% **\$ 59,243.10**

Community Services 10%
Planning and Zoning
Heritage Protection
Regional and Planning Development **\$ 59,243.10**

Reserve Fund/Contingency 10% **\$ 59,243.10**

TOTAL EXPENDITURES **\$592,430.99**

BALANCE **\$0.00**