

Ministre des Affaires autochtones
et du développement du Nord



Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Bigstone Cree First Nation, in the Province of Alberta, at a
meeting held on the 28th day of May 2014.

- **Bigstone Cree First Nation
Annual Property Taxation Expenditure By-law, 2014**

A handwritten signature in black ink, appearing to read 'J. ...'.

Dated at Ottawa, Ontario, this 13th day of August 2014.

**BIGSTONE CREE FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014**

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 Bigstone Cree First Nation has enacted the *Bigstone Cree First Nation Property Assessment and Taxation Bylaw*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 52 of the *Bigstone Cree First Nation Property Assessment and Taxation Bylaw*, 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 Bigstone Cree First Nation duly enacts as follows:

1. This By-law may be cited as the *Bigstone Cree First Nation Annual Property Taxation Expenditure By-law, 2014*.

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 Bigstone Cree 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 *Bigstone Cree First Nation Property Assessment and Taxation Bylaw*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2014, and ending December 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 January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First

Nation's annual expenditure by-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. 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 Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 28 day of May, 2014, at Wabasca, in the Province of Alberta.

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

Chief: Ralph Cardinal

Councillor: Silas Yellowknee

Councillor Winston Manossa

Councillor John Gullion

Councillor Ivan Alook

Councillor: Clara Moberly

Councillor: Clayton T. Auger

Councillor: Eva Yellowknee

Councillor: Edward Wapaboo

Councillor: Linda Gladue

Councillor Clifford Cardinal

SCHEDULE A

**BIGSTONE CREE FIRST NATION
ANNUAL PROPERTY TAX BUDGET AND INTERIM BUDGET**

REVENUES

Property Tax Levies, Interest & Penalties
for Current Fiscal Year \$ 899,189.00

Property Tax Revenue carried over from previous
Fiscal Years \$ 239,948.00

TOTAL REVENUES \$ 1,139,137.00

EXPENDITURES

Community Development \$ 10,500.00

Environmental Health Services \$ 15,000.00

Fiscal Services \$ 55,582.00

General Government Services/Management \$ 790,000.00

Protective Services \$ 25,000.00

Recreation and Cultural Services \$ 40,000.00

Lands, Estates & Membership Admin. \$ 71,000.00

Utility Services

Other Expenditures: \$ 42,137.00

Permitted Property Taxation By-law Expenditures

Municipal Service Agreements

Contingency Amounts \$ 89,918.00

TOTAL EXPENDITURES \$ 1,139,137.00

BALANCE \$ 0