Ministre des Affaires indiennes et du Nord canadien et interlocuteur fédéral auprès des Métis et des Indiens non inscrits



Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indians

Ottawa, Canada K1A 0H4

I, the Minister of Aboriginal Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Siksika Nation, in the Province of Alberta, at a meeting held on the 16th day of May 2011.

Siksika Nation Annual Tax Expenditure By-law, 2011

Dated at Ottawa, Ontario, this 20 day of December

2011.



SIKSIKA NATION ANNUAL PROPERTY TAX EXPENDITURE BY-LAW, 2011

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 Siksika Nation has enacted the Siksika Nation Property Assessment and Taxation By-law, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Siksika Nation has also enacted the *Siksika Nation Property Tax Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue:

NOW THEREFORE the Council of the Siksika Nation duly enacts as follows:

- 1. This By-law may be cited as the Siksika Nation Annual Tax Expenditure By-law, 2011.
- 2. In this By-law:

ow. g

- "Act" means the *Indian Act* and the regulations made under that Act, as the same may be amended from time to time;
- "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 the term "council of the band" in the Act;
- "local revenues" means money raised by the Nation under a property taxation by-law;
- "Nation" means the Siksika First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;
- "property taxation by-law" means a by-law enacted by the 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 Siksika Nation Property Assessment and Taxation By-law.
- 3. The Nation's annual taxation budget for the 2011 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 Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 6 day of 2011, at Siksika, in the Province of Alberta.

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

Chief Fred Rabbit Carrier	Councillor Herman Yellow Old Woman
	Sy Machan Stell
Councillor Kendall Panther Bone	Councillor Guy Medicine Shield
C1111 : Bl	Hatraly
Councillor Eldon Weasel Child	Councillor Hector Winnipeg
	hoscells
Councillor Jason Doore	Councillor LaVerna McMaster
Men la Moda Trouble	
Councillor Reynold Medicine Traveller	Councillor Janice Doore
Bula Us	Jal C
Councillor Carlon Big Snake	Councillor Clarence Wolf Leg
State -	
Councillor Adrian Stimson Sr.	

SCHEDULE "A"

SIKSIKA NATION 2011 ANNUAL PROPERTY TAX BUDGET

REVENUES

BALANCE		\$	0
TOTAL EXI	PENDITURES	\$.	2,338,057.96
	Other Expenditures/Services	3	520,873.10
	Grants, Small Business	\$ \$	177,236.00
	Transportation	\$	17,331.02
	Taxes for Other Governments	gr.	17 221 22
	Recreation and Cultural Services	\$	345,411.00
	Protective Services	\$	295,674.00
	General Government Services	S	153,183.64
	Fiscal Services	\$	102,000.00
	Environmental Health Services	Ψ	120,577.20
EXPENDIT	URES Community Development	S	726,349.20
TOTAL REVENUES		\$ 2,338,057.96	
	Other	\$	98,809.92
	Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$	993,200.56
	Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$	1,246,047.48