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, 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 5th day of June 2012.

Siksika Nation
Annual Tax Expenditure By-law, 2012

Dated at Ottawa, Ontario, this 10 TH day of October

2012.



SIKSIKA NATION

ANNUAL PROPERTY TAX EXPENDITURE BY-LAW, 2012

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, 2012.
- 2. In this By-law:

* * * * * *

- "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 2012 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 Aboriginal Affairs and Northern Development Canada.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 5 day of 6 day of 5 day of 6 da

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

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Chief Fred Rabbit Carrier	Councillor Herman Yellow Old Woman
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Councillor Kendall Panther Bone	Councillor Guy Medicine Shield
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Councillor Jason Doore	Councillor LaVerna McMaster
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Councillor Reynold Medicine Traveller	Councillor Janice Doore
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Councillor Carlon Big Snake	Councillor Clarence Wolf Deg
Dochot.	
Councillor Adrian Stimson Sr.	

SCHEDULE "A"

SIKSIKA NATION 2012 ANNUAL PROPERTY TAX BUDGET

ESTIMATED REVENUES

ESTIMATED REVENUES			
	Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$	1,256,271.12
	Surplus or Deficit Property Tax Revenue carried over from		(110,009.51)
Other	previous Fiscal Years Other	\$	507,988.39
TOTAL ESTIMATED REVENUES		\$	1,654,250.00
EXPENDITURES			
	Community Development Environmental Health Services Fiscal Services	:-	
	General Government Services	\$	199,087.00
	Protective Services	\$	365,674.00
	Recreation and Cultural Services	\$	385,512.00
	Taxes for Other Governments	Ψ -	303,312.00
	Transportation	\$	25,000.00
	Grants, Small Business	\$	177,236.00
	Other Expenditures/Services	\$	481,741.00
	Contingency Amount	\$	20,000.00
TOTAL EXPENDITURES	ENDITURES \$ 1,654,250.00		1,654,250.00
BALANCE		\$	0.00