

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 Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Bigstone Cree Nation, in the Province of Alberta, at a
meeting held on the 3rd day of October 2007.

- **Bigstone Cree Nation**
Property Tax Expenditure Law

A handwritten signature in blue ink, appearing to read 'Chuck Hill'.

Dated at Ottawa, Ontario, this 17th day of November 2008.

PROPERTY TAX EXPENDITURE LAW

BIGSTONE CREE NATION

BCN-2007-P.2

Table of Contents

Part 1 - Interpretation

- 1 Citation
- 2 Definitions
- 3 Preamble

Part 2 - Expenditure of property tax revenue

- 4 Authorized expenditure
- 5 Annual budget
- 6 Revenue accounts

Part 3 - General

- 7 Construction of law
- 8 Miscellaneous
- 9 Effective date

WHEREAS: The Bigstone Cree Nation Property Assessment and Taxation Bylaw was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c. I-5, for the purpose of taxing interests in land in the Reserve;

AND WHEREAS: Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a Nation law;

AND WHEREAS: Section 52 of the Bigstone Cree Nation Property Assessment and Taxation Bylaw authorizes the making of certain expenditures out of property tax revenue from time to time;

NOW THEREFORE BE IT RESOLVED that the Council of the Bigstone Cree Nation, at a duly convened meeting, enacts the following law.

Part 1 Interpretation

1 Citation

- 1.1 This law may be cited as the "Bigstone Cree Nation Property Tax Expenditure Law".

2 Definitions

2.1 In this law,

- (a) “annual property tax budget” means a budget that includes and identifies projected property tax revenue for a fiscal year, surplus or 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 one or more of the purposes described in section 4.1;
- (b) “community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located on Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Nation and used for community services or general government services, including, without limiting the generality of the foregoing, Nation administration offices, public works yards, cemeteries, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with the appurtenant Reserve lands;
- (c) “community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Nation and of benefit to any residents of the Reserve (whether in common with any non-residents of the Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;
- (d) “fiscal year” means April 1st of a calendar year through March 31st of the following calendar year;
- (e) “general government services” includes, without limitation, government and administrative programs, services and operations of the Nation or Chief and Council including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Nation policies, laws and programs and the administration and operation of departments of the Nation;
- (f) “permitted property taxation law expenditures” means those expenditures out of the property tax revenue authorized under section 52.2 of the Bigstone Cree Nation Property Assessment and Taxation Bylaw;

- (g) “property tax revenue” means all taxes and other moneys raised under and the Bigstone Cree Nation Property Assessment and Taxation Bylaw and includes the revenue described in section 2.1.24 of the Bigstone Cree Nation Property Assessment and Taxation Bylaw;
- (h) “public works” includes:
- (i) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining, or operating:
 - (A) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;
 - (B) 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;
 - (C) conduits for wires, fibre-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;
 - (D) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
 - (E) sewerage treatment and water treatment works, facilities and plants;
 - (F) retaining walls, rip-rap, sheet-piling, pilings, dykes and breakwaters in, along or adjacent to a lake or river; and
 - (G) any buildings, works or facilities related or ancillary to anything referred to in sections 2.1(h)(i)(A) to 2.1(h)(i)(F), together with Reserve lands appurtenant thereto;
 - (ii) remediating environmentally contaminated Reserve lands; and

- (iii) 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;
 - (i) "utility services" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.
- 2.2 Definitions that appear in section 2 of the Bigstone Cree Nation Property Assessment and Taxation Bylaw have same meaning in this law.

3 Preamble

- 3.1 The preamble forms a part of this law.

Part 2 Expenditure of Property Tax Revenue

4 Authorized Expenditure

- 4.1 This law authorizes the expenditure of property tax revenue for local purposes, and without limiting the generality of the foregoing, includes the expenditure of property tax revenue for the following purposes:
 - (a) community works;
 - (b) community services;
 - (c) general government services;
 - (d) permitted property taxation law expenditures;
 - (e) public works; and
 - (f) utility services.

5 Annual budget

- 5.1 On or before August 31st in each fiscal year, the Council shall approve, by band council resolution, the annual property tax budget.
- 5.2 All expenditures made out of property tax revenue that Council is authorized to make under this law shall be pursuant to the annual property tax budget.

- 5.3 Council may at any time and from time to time amend the annual property tax budget by band council resolution.
- 5.4 Nothing in this law shall have the effect of amending section 52 of the Bigstone Cree Nation Property Assessment and Taxation Law.

6 Revenue Accounts

- 6.1 All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Nation and shall be invested until required to be expended pursuant to an annual property tax budget.
- 6.2 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, shall be set aside in a special surplus fund account or accounts maintained in the name of the Nation and shall be invested until required for expenditure in a future fiscal year.

**Part 3
General**

7 Construction of Law

- 7.1 This 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.
- 7.2 Headings form no part of this law but shall be construed as being inserted for convenience or reference only.

8 Miscellaneous

- 8.1 A finding by a court of competent jurisdiction that a section or provision of this law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this law or this law as a whole.
- 8.2 Where a provision in this law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
- 8.3 Whenever the masculine or singular has been used in this law, it shall be deemed to include the feminine or plural, and *vice versa*, where the context so allows or requires


9 Effective date

9.1 This law shall come into force and effect upon being approved by the Minister.

APPROVED AND PASSED at a duly convened meeting of the Council of Bigstone Cree Nation, this 3rd day of October, 2007.

Moved by: Darrell Anderson Gerrits Seconded by: Francis Gladue

A quorum of the Council consists of 5 councillors.



Chief Francis Gladue



Councillor Clayton F. Auger




Councillor Art Bigstone

Councillor Darrell Anderson Gerrits



Councillor Albert Gladue



Councillor Clara Moberly



Councillor Silas Yellowknee