

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 Siksika Nation, in the Province of Alberta, at a meeting held
on the 10th day of February 2009.

- **Siksika Nation**
Property Tax Expenditure By-law

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

Dated at Ottawa, Ontario, this 8th day of February, 2010.



SIKSIKA NATION

**PROPERTY TAX EXPENDITURE
BY-LAW**

February 3, 2009

SIKSIKA NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. ___ OF 2009

WHEREAS the Nation's *Property Assessment and Taxation By-law* has been made pursuant to subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use 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 the council of the band;

AND WHEREAS Section 56 of the *Property Assessment and Taxation By-law* authorizes the Nation to make certain permitted property taxation by-law expenditures out of property tax revenue without the requirement for any additional approval from Council;

AND WHEREAS subsection 55(3) of the *Property Assessment and Taxation By-law* requires that any expenditure from the property tax revenue which falls outside the list of permitted property taxation by-law expenditures contemplated in Section 56 of the *Property Assessment and Taxation By-law* shall be made under authority of a separate by-law;

AND WHEREAS it is desirable that a property tax expenditure by-law be enacted for the purpose, *inter alia*, of establishing procedures for any expenditures to be made out of the property tax revenue, from time to time, if such expenditure falls outside the list of permitted property taxation by-law expenditures contemplated in Section 56 of the *Property Assessment and Taxation By-law*;

NOW BE IT HEREBY RESOLVED that Council, at a duly convened meeting of a quorum of Council, without prejudice to, but rather in express affirmation of the Nation's right of self-government, hereby enacts the following by-law pursuant to the provisions of the *Indian Act* and, in particular, section 83(1) and (2) thereof, for the purpose of authorizing additional expenditures by the Nation of the Nation's property tax revenue.

PART I

SHORT TITLE

1. This By-law may be cited for all purposes as the *Siksika Nation Property Tax Expenditure By-law*.

PART II

INTERPRETATION

2. In this By-law including, without limiting the generality of the foregoing, in the recitals and in 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;

"band council resolution" means a motion passed and approved by a majority of councillors at a duly convened meeting of Council at which a quorum is present;

"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 within the boundaries of the Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Nation or by Council on behalf of the Nation and used for community services or general government services including, without limiting the generality of the foregoing, Nation administration offices, Nation public works yards, cemeteries, cultural centers, daycare centers, group homes, libraries, archives, museums, art galleries, recreation centers, parks and playgrounds, together with any Reserve lands appurtenant or related thereto;

"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 or on behalf of 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;

"Council" means the Council of the Siksika Nation as elected by the Nation members from time to time in accordance with the *Indian Act* or pursuant to the custom of the Nation, as applicable, and being the "council of the band" within the meaning of subsection 2(1) of the *Indian Act*;

"First Nations Finance Authority" means First Nations Finance Authority established under the *First Nations Fiscal and Statistical Management Act*;

"*First Nations Fiscal and Statistical Management Act*" means the First Nations Fiscal and Statistical Management Act, S.C. 2005, c.9, and the regulations enacted under that Act, as amended from time to time;

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

"general government services" includes, without limitation, government and administrative programs, services and operations of, or on behalf of, the Nation including, without limiting the generality of the foregoing, the operations of Council, the development, preparation, enforcement and administration of Council or Nation policies, by-laws, codes and programs, and the administration and operation of the service areas, departments, commissions, boards and other divisions and agencies of the Nation or of the Nation's tribal administration;

"*Indian Act*" means the *Indian Act*, R.S.C. 1985, c.I-5 and the regulations enacted under that Act, all as amended from time to time;

"Minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

"Nation" means the Siksika Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"permitted property taxation by-law expenditures" means those expenditures out of property tax revenue authorized to be made under Section 56 of the *Property Assessment and Taxation By-law*;

"*Property Assessment and Taxation By-law*" means the *Property Assessment and Taxation By-law* approved and passed by the Council on June 16, 2004 and approved by the Minister on November 15, 2004, as amended from time to time;

"property tax revenue" includes all taxes and other moneys raised under the *Property Assessment and 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 land 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;

"Reserve" means any and all lands, the legal title to which is vested in the name of Her Majesty the Queen in right of Canada or her successors, that have been set apart for the use and benefit of the Nation, and any lands that may otherwise be determined to be reserve lands of the Nation, whether those lands are designated lands, conditionally surrendered lands, special reserve lands or otherwise and, for greater certainty, includes the Siksika Indian Reserve No. 146;

"Tax Administrator" means the person appointed by Council from time to time as the Tax Administrator under the *Property Assessment and Taxation By-law*;

"this By-law" means the *Siksika Nation Property Tax Expenditure By-law* referred to in section 1, as amended from time to time;

"utility services" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

PART III

AUTHORIZATION OF EXPENDITURES OF PROPERTY TAX REVENUE

3. (1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Nation 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 Nation on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

PART IV

ANNUAL PROPERTY TAX EXPENDITURE BY-LAW

4. (1) On or before March 31 in each fiscal year, the Tax Administrator shall prepare and table with Council a draft annual property tax expenditure by-law for the then current fiscal year and a draft band council resolution approving the annual property tax expenditure by-law, and Council shall endeavor to consider such draft property tax expenditure by-law and band council resolution on or before April 30 of the same fiscal year.

(2) The annual property tax expenditure by-law shall include an annual property tax budget, which budget may be, but is not required to be, in the form of the draft 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 under this By-law shall be made pursuant to an annual property tax expenditure by-law that has been approved by band council resolution.

(4) For greater certainty:

- (a) Council may at any time, and from time to time, amend any annual property tax expenditure by-law and any band council resolution approving the same; and
- (b) nothing in this By-law shall have the effect of amending Section 56 of the *Property Assessment and Taxation By-law*, or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

(5) The annual property tax expenditure by-law may provide for a contingency amount which is greater than one (1) percent but less than ten (10) percent of the total annual expenditures made by the Nation out of property tax revenues.

(6) All contingency amounts designated in an annual property tax expenditure by-law may be expended as necessary, provided the expenditures fall within one or more of the categories listed on the draft budget attached as Schedule "A" to this By-law.

(7) Any remaining contingency amount or surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an approved annual property tax expenditure by-law shall be set aside by the Nation in a special surplus fund account or accounts maintained in the name of the Nation and shall be invested until required for such expenditure in a future fiscal year.

PART V

PROPERTY TAX REVENUE ACCOUNTS

5. 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 expenditure by-law that has been approved by band council resolution.

PART VI

RESERVE FUNDS

6. (1) Council may by band council resolution establish one or more reserve funds for one or more of the following purposes:

- (a) capital infrastructure replacement, provided the purpose is supported by a capital development plan;
- (b) capital infrastructure improvement, provided the purpose is supported by

a capital development plan; and

- (c) other purposes, provided those purposes are supported by a capital development plan, contingent liability plan, land management plan or long-term economic plan;

provided that any reserve fund established by Council must comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned thereon must be used only for the purpose(s) for which the reserve fund was established.

(3) All payments into a reserve fund and all expenditures from a reserve fund must be authorized by Council by band council resolution and under the authority of an annual property tax expenditure by-law.

(4) For capital purpose reserve funds, Council may:

- (a) under the authority of an annual property tax expenditure by-law, transfer moneys in a reserve fund to another reserve fund or account, provided all projects for which the reserve fund was established have been completed; and
- (b) by band council resolution, borrow money from a reserve fund where such money is not immediately required, provided that the Nation repays the amount borrowed, plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the Nation being used at the relevant time, no later than the time when the money is needed for the purposes of that reserve fund.

(5) For non-capital purpose reserve funds, Council may authorize the transfer or borrowing of reserve funds under the authority of an annual property tax expenditure by-law.

(6) Where moneys in a reserve fund are not immediately required, the Nation must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or, from and after the date that the *First Nations Fiscal and Statistical Management Act* is adopted by and has legal application to the Nation, the First Nations Finance Authority;
- (d) investments guaranteed by a chartered bank; or
- (e) deposits in a savings institution, or non-equity or membership shares of a credit union.

PART VII
ADMINISTRATION AND ENFORCEMENT

7. The Tax Administrator shall administer this By-law.

PART VIII
BY-LAW REMEDIAL

8. 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.

PART IX
MISCELLANEOUS

9. (1) Head notes, marginal notes and provision 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.

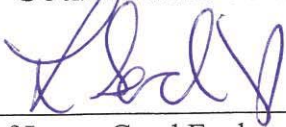
(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

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

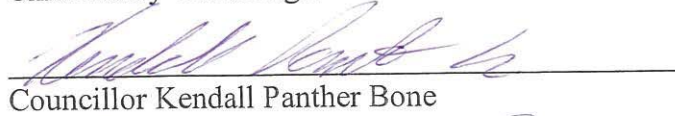
PART X
COMING INTO FORCE

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

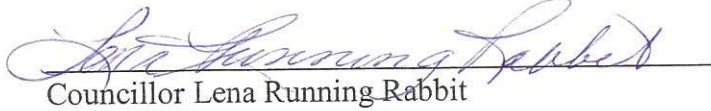
This By-law is hereby enacted by Council at a duly convened meeting of Council held on February 10, 2009.



Chief Leroy Good Eagle

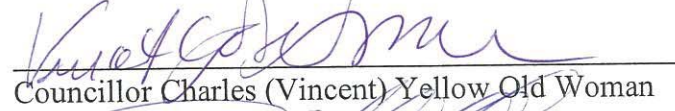


Councillor Kendall Panther Bone



Councillor Lena Running Rabbit

Councillor Hector Winnipeg



Councillor Charles (Vincent) Yellow Old Woman



Councillor Barry Yellowfly



Councillor Herman Yellow Old Woman



Councillor Reynold Medicine Traveller



Councillor Carlon Big Snake



Councillor Roy Bear Chief



Councillor Morris Running Rabbit

Councillor Scotty Many Guns

Councillor Ruth Scalplock-Melting Tallow

SCHEDULE "A"

ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$1,383,432.97
Surplus Property Tax Revenue carried over from previous Fiscal Years	\$ 664,717.44
Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
Reserve Fund Revenues*	\$
[*list each reserve fund and the amount taken out of fund to be expended in budget year]	
TOTAL REVENUES	\$2,048,150.41

EXPENDITURES

1. General Government Services	\$ 300,000.00
(a) Executive and Legislative	
(b) General Administrative	
(c) Other General Government Services	
2. Protective Services	\$ 10,000.00
(a) Policing	
(b) Firefighting	
(c) Regulatory Measures	
(d) Other Protective Services	
3. Transportation	\$ 10,000.00
(a) Roads and Streets	
(b) Snow and Ice Removal	
(c) Parking	
(d) Public Transit	
(e) Other Transportation	
4. Recreational and Cultural Services	\$ 350,000.00
(a) Recreation	
(b) Culture	
(c) Other Recreation and Culture Services	
5. Community Development	\$ 350,000.00
(a) Education	
(b) Housing	
(c) Planning and Zoning	
(d) Community Planning	
(e) Economic Development Program	
(f) Heritage Protection	
(g) Agriculture Development	
(h) Urban Renewal	

	(i) Beautification	
	(j) Land Rehabilitation	
	(k) Tourism Development	
	(l) Tourism Information	
	(m) Other Regional Planning and Development	
6.	Environmental Health Services	\$ 6,944.55
	(a) Water Purification and Supply	
	(b) Sewage Collection and Disposal	
	(c) Garbage Waste Collection and Disposal	
	(d) Other Environmental Health Services	
7.	Fiscal Services	\$ 350,000.00
	(a) Interest Payments to the First Nations Finance Authority	
	(b) Debt Payments to the First Nations Finance Authority	
	(c) Other Payments to the First Nations Finance Authority	
	(d) Other Interest Payments	
	(e) Other Debt Charges	
	(f) Other Fiscal Services	
	(g) Debenture Payments	
8.	Other Services	\$ 664,717.44
	(a) Health	
	(b) Social Programs and Assistance	
	(c) Agriculture	
	(d) Tourism	
	(e) Trade and Industry	
	(f) Other Services	
9.	Taxes Collected for Other Governments	
10.	Grants	
	(a) Home owner grant equivalents	
	(b) Other grants*	
	[*list each grant category and total amount granted]	
11.	Contingency Amounts	
12.	Payments into reserve funds*	
	[*list each fund and amount to be transferred into the reserve fund in budget year]	

CONTINGENCY FUND	\$ 6,488.42
TOTAL EXPENDITURES	\$2,048,150.41