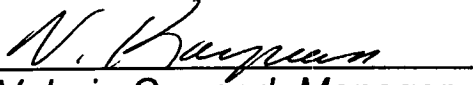


## **CERTIFICATE**

*I, Valerie Cawood, do hereby certify as Superintendent pursuant to Section 86 of the **Indian Act R.S.C., C.I-5**, that the attached copy marked "CERTIFIED TRUE COPY" is true copy of the original by-law number 99/01 duly made on the 4th day of August 1999 by the Council of the White Bear First Nation Band of Indians being a by-law respecting Property Tax Expenditure for the White Bear First Nation Reserve.*

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*Valerie Cawood, Manager  
Registration, Revenues and  
Band Governance  
Lands and Trust Services  
Saskatchewan Region*

*Signed at Regina, Saskatchewan this  
15th day of March 2000*

*Department of Indian Affairs  
and Northern Development*

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I  
HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the  
following by-law made by the White Bear First Nations, in the Province of  
Saskatchewan, at a meeting held on the 4th day of August 1999.

**White Bear First Nations  
Property Tax Expenditure By-law**

Dated at Hull, Quebec this *3rd* day of *September* 1999.

A handwritten signature in cursive script, appearing to read "Shirley Serafini".

Shirley Serafini

RECEIVED  
JUL 30 1999

**WHITE BEAR FIRST NATIONS  
BYLAW No. 99/01  
PROPERTY TAX EXPENDITURE BYLAW**

**WHEREAS** the White Bear First Nations 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 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 a bylaw of the council of the band; and,

**WHEREAS** section 56 of the White Bear First Nations Property Assessment and Taxation Bylaw authorizes the making of certain expenditures out of property tax revenue and, in addition, a Property Tax Expenditure Bylaw is needed for the purpose of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

**NOW IT HEREBY BE RESOLVED** that the following bylaw be and hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

**SHORT TITLE**

1. This bylaw may be cited for all purposes as the "White Bear First Nations Property Tax Expenditure Bylaw"
2. In this bylaw, including without limiting the generality of the foregoing in the recitals and 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"** or First Nations means the White Bear Band of Indians;

**"band council resolution"** means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councilors of the band;

**"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 reserve and

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As per Section 86 of the Indian Act  
*N. Kayman Almon* Mar 16/2000  
LAND & TRUST SERVICES Date

owned, operated, controlled, managed, administrated, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, longhouses, cultural centers, daycare centers, group homes, libraries, archives, museums, art galleries, recreation centers, parks and playgrounds, together with reserve lands appurtenant 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 the band or council on behalf of the band 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 or services;

**“council”** means the council of the White Bear Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time pursuant to the custom of the band;

**“fiscal year”** means April 1st of a calendar year through March 31st of the following calendar year;

**“general governmental services”** includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, bylaws and programs and the administration and operation of council of departments of the band;

**“Minister”** means the Minister of Indian affairs and Northern Development and includes a person designated in writing by the minister;

**“permitted property taxation bylaw expenditures”** means those expenditures out of property tax revenue authorized to be made under section 56 of the Property Assessment and Taxation Bylaw;

**“property assessment and taxation bylaw”** means the White Bear First Nations Property Assessment and Taxation Bylaw approved and passed by the council on the 23rd day of April, 1997;

**“property tax revenue”** includes all taxes and other moneys raised under the Property Assessment and Taxation Bylaw, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time;

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As per Section 86 of the Indian Act

*V. Kaye*  
LAND & TRUST SERVICES      *Mar. 16/2000*  
Date

**“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 the 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, fibre-optics and pipes for purposes other than providing public lighting within the 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) sewerage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dikes and breakwaters in, along or adjacent to a lake, a river, or any body of water; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands 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 those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise;

**“tax administrator”** means the administrator of taxes appointed by council under the White Bear First Nations Property Assessment and Taxation Bylaw;

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As per Section 86 of the Indian Act

V. Kaywan Almag Nov. 16 / 2022  
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“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This bylaw authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this bylaw authorizes the expenditure of tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation bylaw expenditures, public works and utility services.

### ANNUAL PROPERTY TAX BUDGET

4.(1) For the 1998 tax year, On or before August 5, 1999, and on or before July 31st in each fiscal year thereafter, the tax administrator shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31st of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in form of that draft annual property tax budget attached as Schedule A to this bylaw.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this bylaw shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty:

(a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget, and

(b) nothing in this bylaw shall have the effect of amending section 56 of the Property Assessment and Taxation Bylaw or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

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As per Section 86 of the Indian Act

*V. Kaysan A/Mgr* Mar 16 / 2000  
LAND & TRUST SERVICES Date

## PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of White Bear First Nations Tax Administration and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(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 that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and shall be invested until required for such expenditure in a future fiscal year.

## ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this bylaw.

## BYLAW REMEDIAL

7. This bylaw 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.

## GENERAL AND MISCELLANEOUS

8.(1) Headings form no part of this bylaw 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 bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole.

(3) Where a provision in this bylaw 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 bylaw words in the singular include the plural, and words in the plural include the singular.

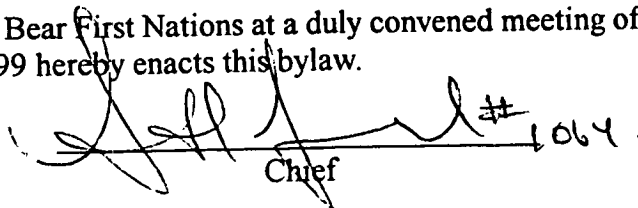
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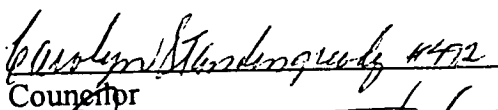
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LAND & TRUST SERVICES Date

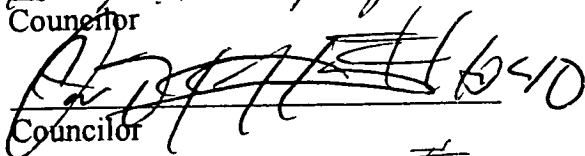
9. The Council reserve the right to revisit this issue and, through an amending bylaw in accordance with the Indian Act, amend the bylaw at a regularly convened meeting of the White Bear First Nations Council.

The Council of the White Bear First Nations at a duly convened meeting of the Council held on the 4th day of August, 1999 hereby enacts this bylaw.

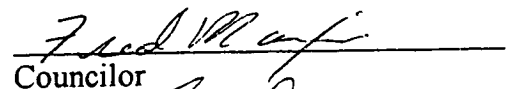
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Chief


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Councilor

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Councilor

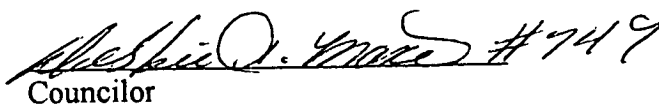
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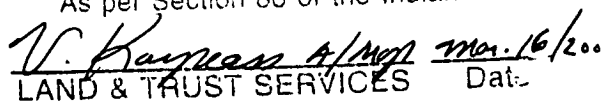
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