



FIRST NATIONS TAX COMMISSION
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Bigstone Cree First Nation in the Province of Alberta,

BIGSTONE CREE FIRST NATION ANNUAL EXPENDITURE LAW, 2025

Dated at Victoria, British Columbia this 24th day of March, 2026.





Chief Commissioner C.T. (Manny) Jules
On behalf of the First Nations Tax Commission





File Reference No.

BCR#076-25-26

BIGSTONE COUNCIL RESOLUTION

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|-------------------------------|---------|-----------|----------|-------------------|
| Date of duly convened meeting | Day: 10 | Month: 02 | Year: 26 | Province: Alberta |
|-------------------------------|---------|-----------|----------|-------------------|

WHEREAS, the Chief and Council of Bigstone Cree Nation met at a duly convened meeting on the above date and; the *Bigstone Cree First Nation Property Assessment and Taxation By-law* ("the By-law") provides for the taxation for local purposes of land or interests in land, including rights to occupy, possess or use land in those areas reserved for the use and benefit of the Bigstone Cree First Nation; and

WHEREAS, the Chief and Council of Bigstone Cree Nation are empowered to act on behalf of its' Membership and; the By-law provides for the valuing of lands by an assessor appointed by the Bigstone Cree First Nation; and

WHEREAS, Pursuant to section 5 of the First Nations Fiscal Management Act, the Chief and Council of a Bigstone Cree Nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws authorizing the expenditure of local revenues;

WHEREAS, Chief and Council of the Bigstone Cree First Nation has made a property assessment law and a property taxation law;

WHEREAS, Subsection 10(2) of the First Nations Fiscal Management Act requires Bigstone Cree Nation that has made a property taxation law or a law under paragraph 5(1) (a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

WHEREAS, The Chief and Council of the Bigstone Cree Nation wish to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Chief and Council of the Bigstone Cree First Nation duly enact as follows:

1. This Law may be cited as the *Bigstone Cree First Nation Annual Expenditure Law, 2025*.
2. In this Law:

"Act" means the *First Nations Fiscal Management Act, S.C. 2005, c. 9*, and the regulations made under that Act;

"Annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"Assessment Law" means the *Bigstone Cree First Nation Property Assessment and Taxation By-law, 2004*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Bigstone Cree First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"Property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Bigstone Cree First Nation Property Assessment and Taxation By-law, 2004*.

3. The Bigstone Cree Nation's annual budget for the budget year beginning January 1, 2025 and ending December 31, 2025, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the Bigstone Cree Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Chief and Council must amend this Law in accordance with Chief and Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This 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.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THEREFORE, BE IT RESOLVED; that the Chief and Council of Bigstone Cree Nation enact this law on the 10 day of 02, 2026 at Wabasca, in the Province of Alberta.

AND FURTHERMORE, BE IT RESOLVED: that all books will be maintained according to generally accepted accounting principles and standards and will be open to inspection.

Quorum: 6 (six)

Wabasca Council: **Lawrence Oar**



Chipewyan Lake Council: **Elvis Oar**



Wabasca Council: **Ralph Romeo Cardinal**



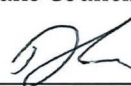
Wabasca Council: **Denise Rathbone**

Calling Lake Council: **Loretta Gladue**

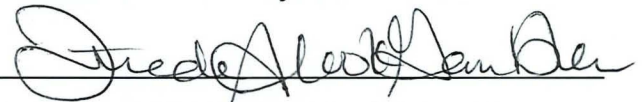
Chief: **Silas Yellowknee**



Calling Lake Council: **Gloria Anderson**



Wabasca Council: **Dwayne Yellowknee**



Wabasca Council: **Freda Alook/Gambler**

Chipewyan Lake Council: **Eva Yellowknee**



Wabasca Council: **Peter Young**

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
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| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 175,925.22 |
| 2. Moneys from Reserve Funds | |
| a. Bigstone Cree Nation Property Tax Contingency Reserve | \$ 67, 857.76 |

TOTAL REVENUES **\$ 243,782.98**

PART 2: EXPENDITURES

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| 1. General Government Expenditures | |
| a. Executive and Legislative | \$212,857.76 |
| b. General Administrative – Tax Assessor | \$20,000.00 |
| c. General Administrative – Bank Charges | \$100.00 |
| d. General Administrative – Audit | \$5,000.00 |
| 2. Protection Services | |
| a. Policing | |
| b. Firefighting | |
| c. Regulatory Measures | |
| d. Other Protective Services | |
| 3. Transportation | |
| a. Roads and Streets | |
| b. Snow and Ice Removal | |
| 4. Recreation and Cultural Services | |
| a. Recreation | |
| b. Culture | |
| c. Heritage Protection | |
| d. Other Recreation and Culture | |
| 5. Community Development | |
| a. Housing | |
| b. Planning and Zoning | |
| c. Community Planning | |
| d. Economic Development Program | |

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| e. Tourism | |
| f. Trade and Industry | |
| g. Land Rehabilitation and Beautification | |
| h. Other Regional Planning and Development | |
| 6. Environment Health Services | |
| a. Water Purification and Supply | |
| b. Sewage Collection and Disposal | |
| c. Garbage Waste Collection and Disposal | |
| d. Recycling | |
| e. Other Environmental Services | |
| 7. Fiscal Services | |
| a. Long-term Borrowing Payments to the First Nations Finance Authority | |
| b. Interim Financing Payments to the First Nations Finance Authority | |
| c. Other Payments | |
| d. Accelerated Debt Payments | |
| e. Other Fiscal Services | |
| 8. Other Services | |
| a. Health | |
| b. Social Programs and Assistance | |
| c. Agriculture | |
| d. Education | |
| e. Other Service | |
| 9. Contingency | \$5,000.00 |
| 10. Transfer Into Reserve Fund | |
| a. Bigstone Cree Nation Property Tax Contingency Reserve | \$825.22 |
| TOTAL EXPENDITURES | \$243,782.98 |

PART 3: ACCUMULATED SURPLUS/DEFICIT

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|---|-------------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$ 0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$ 0 |
| BALANCE | \$ 0 |

Appendix
Reserve Fund Balance

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|---|--------------|
| 1. Bigstone Cree Nation Property Tax Contingency Reserve Fund | |
| Beginning balance as of January 1, 2025 | \$106,971.48 |
| Transfers out | |
| a. to current year's revenues: | \$67,857.76 |
| b. to reserve funds as a transfer: | \$0.00 |
| c. money borrowed for another purpose | \$0.00 |
| Interest earned in current year: | \$4,260.00 |
| Ending balance as of December 31, 2025 | \$44,198.94 |