



First Nations Tax Commission
Commission de la fiscalité des premières nations

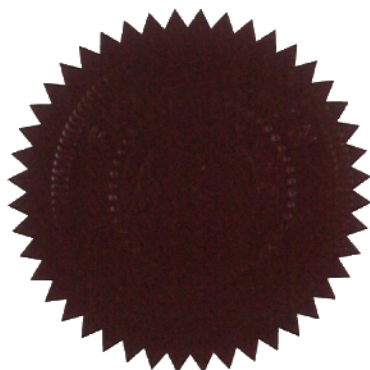
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





2018-09

**BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE**

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
Nota: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les r_solutions portant sur des d_penses à meme les fonds des bandes.

Cash free balance - Solde disponible

The council of the
Le conseil de **SIKSIKA NATION**

Capital account
Compte capital \$ _____

Date of duly convened meeting
Date de l'assemblée dument convoquée

D-J	M	Y-A	Province
09	05	18	Alberta

Revenue account
Compte revenu \$ _____

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

**SIKSIKA NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the First Nation has made a property assessment law and a property taxation law;
- C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first 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
- D. The Council of the First Nation wishes 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 Council of the Siksika Nation duly enacts as follows:

- 1. This Law may be cited as the *Siksika Nation Annual Expenditure Law, 2018*.
- 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;

Joseph Weasel Child (Chief-Chef)

Quorum
Carlton Big Snake (Councillor - Conseiller)

Carlin Black Rabbit (Councillor - Conseiller)
Bradford Little Chief (Councillor-Conseiller)

Ruben Breaker (Councillor - Conseiller)
Alfred Many Heads (Councillor - Conseiller)

Jason Doore (Councillor - Conseiller)
Ike Solway (Councillor - Conseiller)

Eldon Weasel Child (Councillor-Conseiller)

Hector Winnipeg (Councillor - Conseiller)

Marsha Wolf Collar (Councillor - Conseiller)

Francis Wolf Leg (Councillor - Conseiller)

Herman Yellow Old Woman
Councillor - Conseiller

FOR DEPARTMENTAL USE ONLY - RÉSERVE AU MINISTÈRE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue Revenu	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue Revenu
Recommending Officer - Recommandé par _____ Signature Date			Recommending Officer - Recommandé par _____ Signature Date		
Approving Officer - Approuvé par _____ Signature Date			Approving Officer - Approuvé par _____ Signature Date		



2018-09

**BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE**

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
Nota: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les r_solutions portant sur des d_penses à meme les fonds des bandes.

					Cash free balance - Solde disponible	
The council of the Le conseil de					Capital account Compte capital	
SIKSIKA NATION						
Date of duly convened meeting Date de l'assemblée dument convoquée		D-J	M	Y-A	Province	Revenue account Compte revenu
		09	05	18	Alberta	

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

- "Council" has the meaning given to that term in the Act;
- "First Nation" means the Siksika 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 *Siksika Nation Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning January 1, 2018 and ending December 31, 2018, 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 First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with 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.

Chief Joseph WEASEL CHILD (Chief - Chef)

Quorum 7

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Carlon Big Snake (Councillor-Conseiller) |
Carlin Black Rabbit (Councillor-Conseiller) |
Ruben Breaker (Councillor-Conseiller) |
|
Jason Doore (Councillor-Conseiller) |
Bradford Little Light (Councillor-Conseiller)
<i>Chief</i> |
Alfred Many Heads (Councillor-Conseiller) |
|
Ike Solway (Councillor-Conseiller) |
Eldon Weasel Child (Councillor-Conseiller) |
Hector Winnipeg (Councillor-Conseiller) |
|
Marsha Wolf Collar (Councillor-Conseiller) |
Francis Wolf Leg (Councillor-Conseiller) |
Herman Yellow Old Woman (Councillor-Conseiller) |

FOR DEPARTMENTAL USE ONLY - RÉSERVE AU MINISTÈRE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue Revenu	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue Revenu
Recommending Officer - Recommandé par			Recommending Officer - Recommandé par		
Signature _____ Date _____			Signature _____ Date _____		
Approving Officer - Approuvé par			Approving Officer - Approuvé par		
Signature _____ Date _____			Signature _____ Date _____		



2018-09

BAND COUNCIL RESOLUTION / RÉSOLUTION DE CONSEIL DE BANDE

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.

Form containing council name (SIKSIKA NATION), meeting date (09/05/18), province (Alberta), and financial account information.

DO HEREBY RESOLVE: / DECIDE, PAR LES PRESENTES:

- 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.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of May, 2018, at Siksika Nation in the Province of ...

Chief Joseph WEASEL CHILD (Chief - Chef)
Quorum 7

Signatures of council members: Carlton Big Snake, Jason Doore, Ike Solway, Marsha Wolf Collar, Carlin Black Rabbit, Bradford Little Chief, Eldon Weasel Child, Francis Wolf Leg, Ruben Breaker, Alfred Many Heads, Hector Winnipeg, Herman Yellow Old Woman.

FOR DEPARTMENTAL USE ONLY - RÉSERVE AU MINISTERE. Table with columns for Expenditure, Authority, and Source of Funds, and rows for Recommending and Approving Officers.

SCHEDULE
ANNUAL BUDGET

PART 1: PROPERTY TAX REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 989,389.02
TOTAL REVENUES	\$ 989,389.02

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 30,000.00
c. Other General Government	
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	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$ 277,000.00
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	\$ 375,000.00
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
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	\$ 300,000.00
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amount	\$ 62,232.66
TOTAL	\$ 1,044,232.66

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 54,843.64
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ -

BALANCE	\$ 0
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