



First Nations Tax Commission
Commission de la fiscalité des premières nations

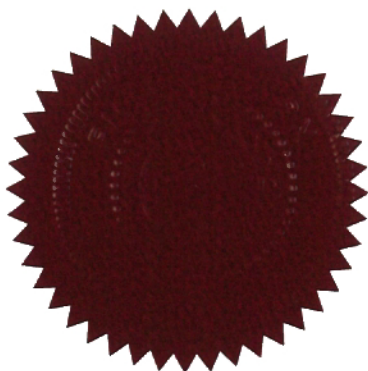
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

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





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 même 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	
→ 26	05	17		Alberta	
				Revenue account Compte revenu	
				\$ _____	

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

SIKSIKA NATION
ANNUAL EXPENDITURE LAW, 2017

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, at least once each year, make 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, 2017*.
- 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 *Siksika Nation Property Assessment Law, 2015*;

Quorum 7

 (Councillor - Conseiller)	 (Chief - Chef)	 (Councillor - Conseiller)
 (Councillor - Conseiller)	 (Councillor - Conseiller)	 (Councillor - Conseiller)
 (Councillor - Conseiller)	 (Councillor - Conseiller)	 (Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSERVE AU MINISTERE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu
Recommending Officer - Recommandé par _____ SignatureDate			Recommending Officer - Recommandé par _____ SignatureDate		
Approving Officer - Approuvé par _____ SignatureDate			Approving Officer - Approuvé par _____ SignatureDate		



BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

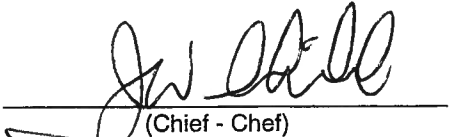
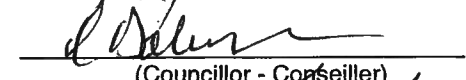
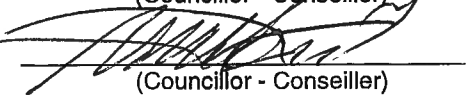
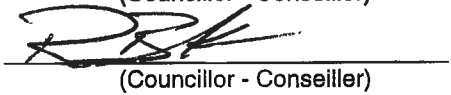
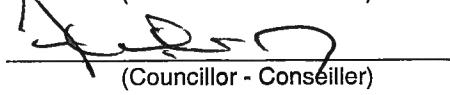
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					Cash free balance - Solde disponible	
The council of the Le conseil de SIKSIKA NATION					Capital account Compte capital \$ _____	
Date of duly convened meeting Date de l'assemblée dument convoquée	D-J → 06	M 05	Y-A 17	Province Alberta	Revenue account Compte revenu \$ _____	

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;
“**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, 2017*.
3. The First Nation’s annual budget for the budget year beginning January 1, 2017 and ending December 31, 2017, 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.
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.

Quorum 7

 (Councillor - Conseiller)	 (Chief - Chef)	 (Councillor - Conseiller)
 (Councillor - Conseiller)	 (Councillor - Conseiller)	 (Councillor - Conseiller)
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B.C.R. #2017.14

BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

PAGE 3 of 3

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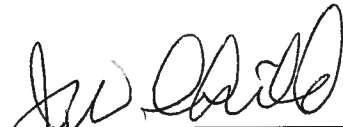
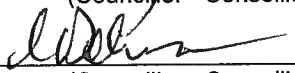
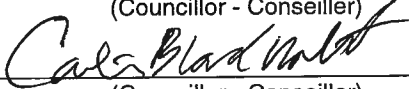
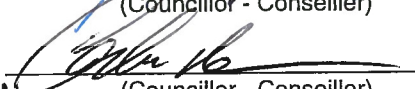
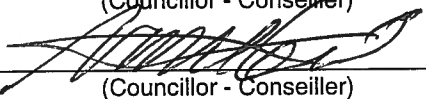
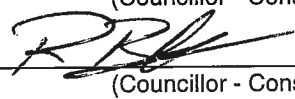
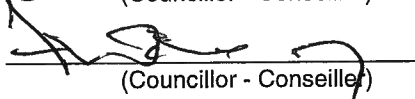
The council of the Le conseil de		SIKSIKA NATION		Cash free balance - Solde disponible	
Date of duly convened meeting Date de l'assemblée dument convoquée		D-J	M	Y-A	Province
		26	05	17	Alberta
				Revenue account Compte revenu	\$ _____

DO HEREBY RESOLVE:
DECIDE, PAR LES PRÉSENTES:

11. (1) The Schedule attached to this Law 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 26 day of May 2017 at Siksika in the Province of Alberta

Quorum 7

 (Councillor - Conseiller)	 (Chief - Chef)	 (Councillor - Conseiller)
 (Councillor - Conseiller)	 (Councillor - Conseiller)	 (Councillor - Conseiller)
 (Councillor - Conseiller)	 (Councillor - Conseiller)	 (Councillor - Conseiller)

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SCHEDULE

2017 ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:

a. Property Tax Revenues \$ 993,857.45

TOTAL REVENUES \$ 993,857.45

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative

b. General Administrative \$ 20,026.00

c. Other General Government \$ 22,000.00

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

c. Parking

d. Public Transit

e. Other Transportation

4. Recreation and Cultural Services

a. Recreation \$ 277,000.00

b. Culture \$ 368,000.00

c. Heritage Protection

d. Other Recreation and Culture

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 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	\$ 225,000.00
c. Agriculture	
d. Education	
e. Other Service	\$ 45,980.30
9. Contingency Amounts	\$ 19,877.15
TOTAL EXPENDITURES	\$ 977,883.45

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ (15,974.00)
BALANCE	\$ 0.00