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 Rates 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

Indian and Northern Affairs Canada | Affaires indiennes et du Nord Canada

Chronological no. - N° - N° consecutive
B.C.R. #2017-16

BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

File reference no. - N° de référence du dossier

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 paraitre 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
26	05	17	Alberta

Revenue account / Compte revenu $ ____________

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

SIKSIKA NATION ANNUAL RATES 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 the local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Siksika Nation duly enacts as follows:

1. This law may be cited as the *Siksika Nation Annual Rates 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;

"Assessment Law" means the *Siksika Nation Property Assessment Law, 2015*;

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

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

Quorum 7

(Chief - Chef)

(Councillor - Conseiller) | (Councillor - Conseiller) | (Councillor - Conseiller)

(Councillor - Conseiller) | (Councillor - Conseiller) | (Councillor - Conseiller)

(Councillor - Conseiller) | (Councillor - Conseiller) | (Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSÉRVE 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 Indienns)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu

Recommending Officer - Recommandé par	Recommending Officer - Recommandé par
SignatureDate	Signature Date
Approving Officer - Approuvé par	Approving Officer - Approvè par
Signature Date	Signature Date

Canada

Indian and Northern Affairs Canada | Affaires indiennes et du Nord Canada

Chronological no. - N° - N° consecutive
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The council of the / Le conseil de SIKSIKA NATION	Cash free balance - Solde disponible Capital account / Compte capital $
Date of duly convened meeting / Date de l'assemblée dument convoquée → D-J 26 M 05 Y-A 17 Province Alberta	Revenue account / Compte revenu $

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

"Taxable Property" means property in a reserve that is subject to taxation under a property taxation law; and;
"Taxation Law" mean the *Siksika Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.
4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfil any of the powers and obligations of the Council under his Law and the Act.
5. 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.
6. Where a provision in the Law is expressed in the present tense, the provision applies to the circumstances as they arise.
7. 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.
8. The Schedule attached to this law forms part of and is an integral part of this law.
9. The 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

(Chief - Chef)

(Councillor - Conseiller) (Councillor - Conseiller) (Councillor - Conseiller)

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FOR DEPARTMENTAL USE ONLY - RÉSÉRVE 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 Indienns)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu

Recommending Officer - Recommandé par SignatureDate	Recommending Officer - Recommandé par Signature Date
Approving Officer - Approuvé par Signature Date	Approving Officer - Approvó par Signature Date

Canada

SCHEDULE
2017 TAX RATES

PROPERTY CLASS	RATE PER $1 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	1.68%
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	0.98%