

Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE,
pursuant to section 83 of the *Indian Act*, the following by-law made by the
Opaskwayak Cree Nation, in the Province of Manitoba, at a meeting held
on the 9th day of May 2016.

- **OCN Land Tax Expenditure By-law 2016**

Dated at Ottawa, Ontario, this 14 day of June 2016.


Hon. Carolyn Bennett, M.D., P.C., M.P.

OPASKWAYAK CREE NATION

OCN LAND TAX EXPENDITURE BY-LAW 2016

WHEREAS:

- A. The *OCN Land Tax By-law 1996* was made pursuant to subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the territory of Opaskwayak Cree Nation, including rights to occupy, possess or use land in the territory;
- B. Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) must be made under the authority of a by-law of the council of the band;
- C. Section 5.2 of the *Land Tax By-law* authorizes the making of certain expenditures out of land tax revenue;
- D. Council wishes to authorize expenditures (in addition to those authorized under section 5.2 of the *Land Tax By-law*) to be made out of land tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is 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 land tax revenue.

Short Title

- 1. This by-law may be cited for all purposes as the *OCN Land Tax Expenditure By-law 2016*.

Interpretation

- 2. In this by-law;

"annual land tax budget" means a budget that includes and identifies in a general way projected land tax revenue for a fiscal year, surplus or deficit land tax revenue carried over from previous fiscal years and projected expenditures to be made out of land tax revenue for the fiscal year for local purposes,

"band" means the Opaskwayak Cree Nation,

"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 councillors of the band and recorded on a band council resolution form,

"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 reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the OCN or council on behalf of OCN and used for community services or general OCN government services, including, without limiting the generality of the foregoing, government administration offices, OCN public works yards, cemeteries, cultural centers, daycare centers, group homes, libraries, archives, museums, art galleries, recreation centers, parks and playgrounds, together with OCN 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 OCN or council on behalf of OCN and of benefit to any residents of the reserve (whether in common with any non-members of 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 and services,

"council" means the council of the Opaskwayak Cree Nation within the meaning of subsection 2(1) of the Indian Act R.S.C. 1985, c1-5, as elected by the OCN members from time to time,

"fiscal year" means April 1 of a calendar year through March 31 of the following calendar year,

"general government services" includes, without limitation, government and administrative programs, services and operations of the OCN or council on behalf of the OCN including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or OCN policies, by-laws and programs and the administration and operation of the departments of OCN,

"Land Tax Administrator" means the Land Tax Administrator appointed by council under the Land Tax By-law,

"Land Tax By-law" means the OCN Land Tax By-law 1996 approved and passed by the council on the 10th day of December, 1996 and approved by the Minister on the 11th day of February, 1997, as amended from time to time,

"land tax revenue" includes all taxes and other monies raised under the Land Tax By-law,

including without limiting the generality of the foregoing land taxes, grants in lieu of taxes, penalties, interest, costs and fees,

"minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister,

"Opaskwayak Cree Nation" or "OCN" means a band as defined in the Indian Act and formerly known as The Pas Indian Band,

"permitted Land Tax By-law expenditures" means those expenditures out of land tax revenue authorized to be made under section 5.2 of the Land Tax By-law,

"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 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 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 in land abutting a main,
 - (v) sewage treatment and water treatment works, facilities and plants,
 - (vi) retaining walls, rip-rap, sheet-piling, pilings, dykes and breakwaters in, along or adjacent to a lake or river,
 - (vii) land and road drainage works, and
 - (viii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vii),
- (b) together with reserve lands appurtenant thereto,
- (c) remediating environmentally contaminated reserve lands and

- (d) 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 OCN, whether they be designated lands

or conditionally surrendered lands or otherwise,

“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 Land Tax Revenue

3. (1) This by-law authorizes the expenditure of land 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 by-law authorizes the expenditure of land tax revenue by council on behalf of OCN on community works, community services, general government services, permitted Land Tax By-Law expenditures, public works and utility services.

Annual Property Tax Budget

4. (1) On or before July 31st in each fiscal year, the Land Tax Administrator shall prepare and table with council a draft annual land 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 land tax budget may, but is not required to, be in the form of the draft annual land tax budget attached as Schedule A to this by-law.
- (3) Subject to subsection (4), all expenditures made out of land tax revenue that council is authorized to make under this by-law shall be made pursuant to an annual land tax budget that has been approved by band council resolution.
- (4) For greater certainty:
- (a) council may at any time and from time to time amend any annual land tax budget and any band council resolution approving an annual land tax budget, and
- (b) nothing in this by-law shall have the effect of amending section 5.2 of the Land Tax By-law or of limiting the authorization of, or requiring additional

procedures to permit, expenditures of land tax revenue thereunder.

Land Tax Revenue Accounts

5. (1) All land tax revenue shall be deposited in a special account or accounts maintained in the name of OCN and shall be invested until required to be expended pursuant to an annual land tax budget that has been approved by band council resolution.
- (2) Any surplus land tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual land 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 OCN and shall be invested until required for such expenditure in a future fiscal year.

Administration and Enforcement

6. The Land Tax Administrator shall administer this by-law.

By-law Remedial

7. This by-law 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.

Miscellaneous

8. (1) Provision headings form no part of this by-law 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 by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or provision of this by-law or this by-law as a whole.
- (3) Where a provision in this by-law is expressed in the present tense, future tense or past tense, the provision of this by-law or this by-law as a whole.
- (4) In this by-law words in singular include the plural, and words in the plural include the singular.

Coming into Force

9. This by-law shall come into force immediately upon being approved by the minister.

Replacing Previous By-Law

10. This By-Law shall, as of the date of enactment, replace and repeal the Opaskwayak Cree Nation OCN Land Tax Expenditure By-Law 1998;

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this 9th day of May 2016.

A quorum of council consists of 5 OCN councillors.



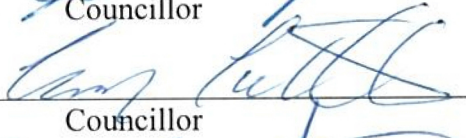
Chief



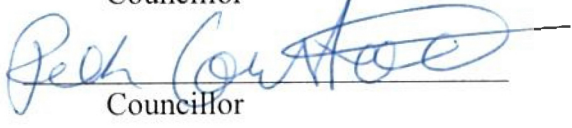
Councillor



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SCHEDULE A

**OCN ANNUAL LAND TAX BUDGET
for Current Fiscal Year
2016**

REVENUES

| | | |
|------|------------------------------------|-------------------|
| 5333 | Taxation Revenue | 378,402.00 |
| 5770 | Grants in Lieu of taxes | 113,302.00 |
| 5280 | Penalties | 25,000.00 |
| 5930 | Other | 500.00 |
| 5790 | Miscellaneous Revenue | |
| 5881 | Unexpended Revenue from prior year | |
| | TOTAL REVENUES | 616,204.00 |

EXPENDITURES

| | | |
|------|---|-------------------|
| | General Government Services | |
| 7925 | Council Administration | 8,000.00 |
| | Total | 8,000.00 |
| | Administrator & Staff | |
| 8210 | Administrator | 55,313.00 |
| 8210 | Land Tax Clerk | - |
| 8230 | Staff Appreciation | - |
| 8310 | Benefits | 9,956.00 |
| 8330 | Employee Assistance Program | 60.00 |
| | Total Administrator & Staff | 65,329.00 |
| | Office Administrative Expenses | |
| 6500 | Advertising | 125.00 |
| 6580 | Car Allowance | 1,250.00 |
| 6600 | Tax Levy Allowance | 6,000.00 |
| 6660 | Bank Charges | 316.00 |
| 6720 | Amortization | 1,300.00 |
| 6860 | Postage & Delivery | 350.00 |
| 6880 | Dues & Subscriptions | 60.00 |
| 7441 | Computer Services | 6,200.00 |
| 7181 | Honorarium | 600.00 |
| 7460 | Miscellaneous | 300.00 |
| 7540 | Office Supplies | 375.00 |
| 7550 | Office Furniture | 600.00 |
| 7850 | Office Rent | 6,600.00 |
| 8460 | Workshops & Seminars | |
| 8660 | Telephones & Fax | 1,000.00 |
| 8700 | Training Courses | |
| 8740 | Travel | 4,500.00 |
| | Total Office Administrative Expenses | 29,575.00 |
| | General Government Services Total | 94,904.00 |
| | Protective Services | |
| 7925 | Fire Protection | 100,000.00 |
| 7975 | Police Protection | 131,000.00 |
| 7925 | Animal Control | 15,000.00 |
| 7925 | Community Services Fund | 10,000.00 |
| 7180 | Enforcement | 8,500.00 |
| | Total Protective Services | 264,500.00 |
| | Environmental Health Services | |
| 7925 | Recycling Program | 45,000.00 |
| | Transportation Services - Public Works | |
| 7925 | Road & Street Maintenance | 80,000.00 |
| | Fiscal Services | |
| 7180 | Appeal Board | 9,000.00 |
| 7740 | Audit Fees | 3,200.00 |
| 7750 | Assessment (Assessor Fees) | 9,500.00 |
| 7790 | Legal Services | 1,100.00 |
| 3575 | Contingency Fund | |
| | Total Fiscal Services | 22,800.00 |
| | TOTAL EXPENDITURES | 515,204.00 |
| | BALANCE - Surplus/(Deficit) | - |