I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexis Nakota Sioux Nation, in the Province of Alberta, at a meeting held on the 13th day of May 2014.

Ottawa, Canada K1A 0H4

Alexis Nakota Sioux Nation
 Annual Property Taxation Expenditure By-law, 2014

Dated at Ottawa, Ontario, this & day of July

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2014.



ALEXIS NAKOTA SIOUX NATION ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues:

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the Alexis First Nation Property Tax By-law, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the *Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue:

NOW THEREFORE the Council of the Alexis Nakota Sioux Nation duly enacts as follows:

- 1. This By-law may be cited as the Alexis Nakota Sioux Nation Annual Property Taxation Expenditure By-law, 2014.
 - 2. In this by-law:
- "Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act:
- "annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;
- "Council" has the meaning given to that term in the Act;
- "First Nation" or "Band" means the Alexis Nakota Sioux Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;
- "interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;
- "local revenues" means money raised by the First Nation under a property taxation by-law;
- "property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;
- "taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and
- "Taxation By-law" means the Alexis First Nation Property Tax By-law.
- 3. The First Nation's annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
- 4.(1) The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
 - (2) The expenditures provided for in subsection (1) are authorized until the First

Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

- 5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
- 6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
- 7. Expenditures of local revenues must be made only in accordance with the annual budget.
- 8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.
- 9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
- 10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
- 11. This By-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.
- 12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
- 13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 13 day of May 2014, at Edmonton, in the Province of Alberta.							
A quorum of Council consists of (5_) members of Council.							
Chief Clayton (Tony) Alexis	Councillor Roderick Alexis						
EATT	Jeened Gold						
Councillor Erwin Letendre	Councillor Gloria Potts						
(3)							
Councillor Henry Alexis	Councillor Darwin Alexis						
	CMS.						
Councillor aclyn Mustus	Councillor Lonnie Letendre						

SCHEDULE

ALEXIS NAKOTA SIOUX NATION

2014 ANNUAL BUDGET AND INTERIM BUDGET

PAR	RT 1: R	<u>EVENUES</u>			
1.	Loca	al revenues for current fiscal year:			
a.	Prop	perty Tax	\$ 121,448.68		
2.		umulated Surplus - Local revenues carried from the previous fiscal year	\$ \$		
3.		umulated Deficit - Local revenues carried from the previous fiscal year			
тот	'AL RE	EVENUES	\$ 121,448.68		
<u>PAR</u>	T 2: E	XPENDITURES			
1.	General Government Expenditures		\$ 104,403.81		
	a.	Executive and Legislative			
	b.	General Administrative			
	c.	Other General Government			
2.	Prote	ection Services			
	a.	Policing			
	b.	Firefighting			
	c.	Regulatory Measures			
	d.	Other Protective Services			
3.	Tran	sportation			
	a.	Roads and Streets			
	b.	Snow and Ice Removal			
	c.	Parking			
	d.	Public Transit			
	e.	Other Transportation			
4.	Recr	eation and Cultural Services			
	a.	Recreation			
	b.	Culture			
	c.	Heritage Protection			

d.

Other Recreation and Culture

	a.	Education \$	5,00	0.0	0
	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.	Enviro	nment 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 S	Services			
	a.	Long-term Payments to the First Nations Finance Authority			
	b.	Interim Financing Payments to the First Nations Finance Auth	ority	/	
	c.	Other Payments			
	d.	Accelerated Debt Payments			
	e.	Other Fiscal Services			
8.	3. Other Services				
	a.	Health			
	b.	Social Programs and Assistance			
	c.	Agriculture			
	d.	Education			
	e.	Other Service			
9.	Conting	gency Amounts	\$	12	2,044.87
тота	L EXPE	ENDITURES	\$	12	21.448.68
BALA	NCE		\$.	0

Community Development

5.