



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,

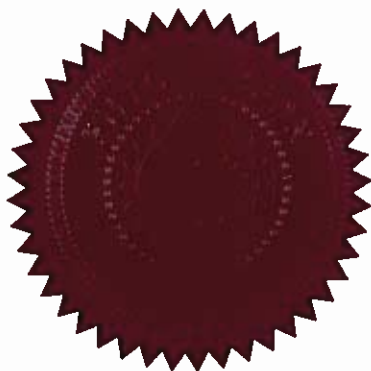
Siksika Nation Annual Rates Law, 2014

Dated at Kamloops, British Columbia this 29th day of May, 2014.

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 résolutions portant sur des dépenses à même les fonds des bandes.

The council of the
Le conseil de

SIKSIKA NATION

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

D-J M Y-A
06 05 14

Province
Alberta

Cash free balance - Solde disponible

Capital account
Compte capital \$

Revenue account
Compte revenu \$

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

SIKSIKA NATION
ANNUAL RATES LAW, 2014

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 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, 2014*.
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 and Taxation By-law*;
"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;
"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and
"Taxation Law" means the *Siksika Nation Property Assessment and Taxation By-law*.

Quorum 7

[Signature]

(Councillor - Conseiller)

[Signature]

(Councillor - Conseiller)

[Signature]

(Councillor - Conseiller)

[Signature]
(Chief - Chef)

[Signature]
(Councillor - Conseiller)

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(Councillor - Conseiller)

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(Councillor - Conseiller)

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(Councillor - Conseiller)

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(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 ☐ 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 _____ Signature Date			Recommending Officer - Recommandé par _____ Signature Date		
Approving Officer - Approuvé par _____ Signature Date			Approving Officer - Approuvé par _____ Signature Date		



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 résolutions portant sur des dépenses 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 dûment convoquée	D-J M Y-A 060514	Province Alberta	Revenue account Compte revenu \$

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 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 fulfill any of the powers and obligations of the Council under this 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 this 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.

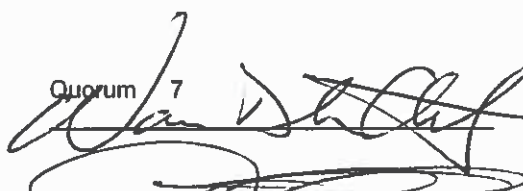
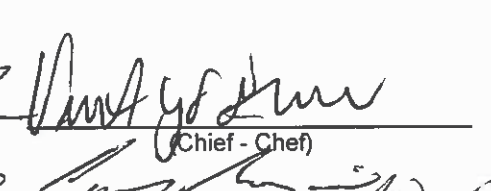
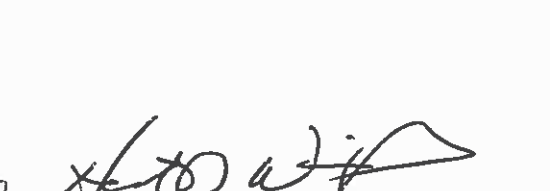
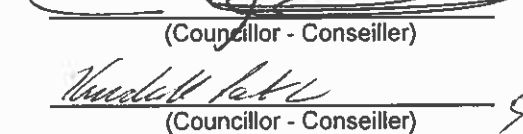
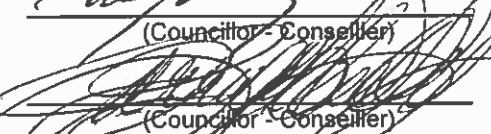
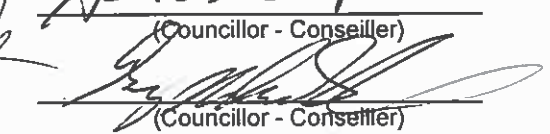
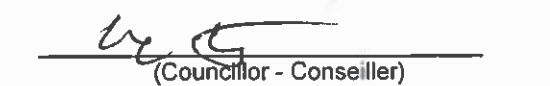
8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. 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 6 day of May, 2014, at Siksika, in the Province of Alberta.

A quorum of Council consists of seven (7) members of Council.

Quorum 7

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

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Recommending Officer - Recommandé par Signature _____ Date _____			Recommending Officer - Recommandé par Signature _____ Date _____		
Approving Officer - Approuvé par Signature _____ Date _____			Approving Officer - Approuvé par Signature _____ Date _____		



BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

Chronological no. - N° - N° consecutive

File reference no. - N° de référence du dossier

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Date of duly convened meeting
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D-J M Y-A Province
06 05 14 Alberta

Cash free balance - Solde disponible

Capital account
Compte capital \$

Revenue account
Compte revenu \$

Chief Vincent Yellow Old Woman

Councillor Hector Winnipeg Jr.

Councillor Kendall Panther Bone

Councillor Guy Medicine Shield

Councillor Marsha Wolf Collar

Councillor Jason Doore

Councillor Casey Maguire

Councillor Karen Running Rabbit

Councillor Gerald Sitting Eagle

Councillor Stewart Own Chief

Councillor E. Barry Yellowfly

Councillor Warren Drunken Chief

Councillor Wesley Waterchief

Quorum 7

(Chief - Chef)

(Councillor - Conseiller)

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(Councillor - Conseiller)

(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

☐ 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

Signature Date

Recommending Officer - Recommandé par

Signature Date

Approving Officer - Approuvé par

Signature Date

Approving Officer - Approuvé par

Signature Date

SCHEDULE
2014 TAX RATES

PROPERTY CLASS	RATE PER Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	1.60%
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	0.95%