



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, 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 Province
06 05 14 Alberta

Cash free balance - Solde disponible

Capital account
Compte capital \$

Revenue account
Compte revenu \$

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

SIKSIKA NATION
ANNUAL EXPENDITURE 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 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. 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 establishing a budget for the expenditure of revenues raised under its property taxation 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 an interim budget for the next taxation year;

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, 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;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

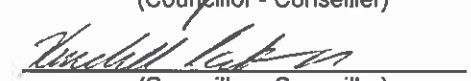
"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Siksika Nation Property Assessment and Taxation By-law*;

Quorum 7


(Chief - Chef)


(Councillor - Conseiller)


(Councillor - Conseiller)


(Councillor - Conseiller)


(Councillor - Conseiller)

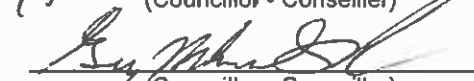

(Councillor - Conseiller)


(Councillor - Conseiller)


(Councillor - Conseiller)


(Councillor - Conseiller)


(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 SignatureDate			Recommending Officer - Recommandé par SignatureDate		
Approving Officer - Approuvé par SignatureDate			Approving Officer - Approuvé par SignatureDate		



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		Cash free balance - Solde disponible	
Date of duly convened meeting Date de l'assemblée dûment convoquée		D-J	M	Y-A	Province
		06	05	14	Alberta
		Capital account Compte capital		\$	
		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;
"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;
"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 property taxation law;
"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*.

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 comprised of
- (a) sections 1 and 2 of Part 1 of the Schedule; and
 - (b) all of Part 2 of the Schedule.
- (2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure 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. Expenditures of local revenues must be made only in accordance with the annual budget.

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 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
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BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

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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 dûment convoquée		D-J	M	Y-A	Province
		06	05	14	Alberta
				Revenue account Compte revenu	\$

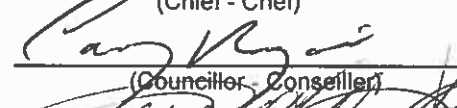
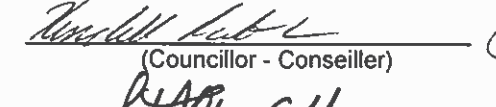
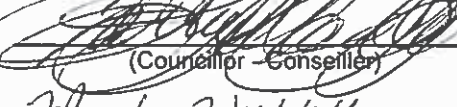
DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

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.
- 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 6th 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)
 (Councillor - Conseiller)	 (Councillor - Conseiller)	 (Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSERVE AU MINISTÈRE

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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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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 dûment convoquée

D-J M Y-A
06 05 14

Province
Alberta

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

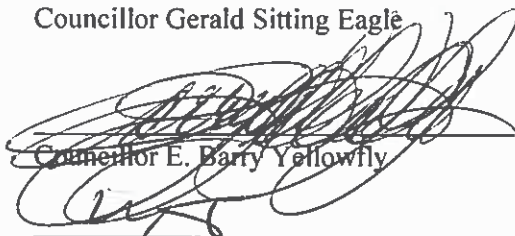

Councillor Jason Doore

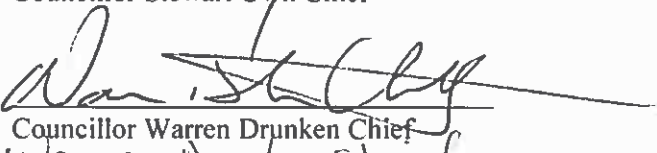

Councillor Casey Maguire

Councillor Karen Running Rabbit

Councillor Gerald Sitting Eagle

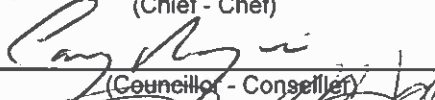

Councillor Stewart Own Chief


Councillor E. Barry Yellowfly
Councillor Wesley Waterchief


Councillor Warren Drunken Chief
Warren Drunken Chief

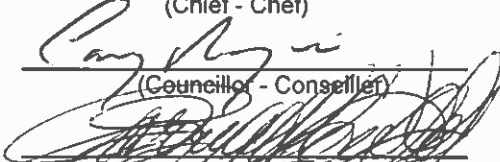
Quorum 7

(Councillor - Conseiller)


(Chief - Chef)

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SCHEDULE
2014 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$ 1,129,044.86
b.	Settlement In Lieu	\$ 58,030.00
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$ 109,116.24
TOTAL REVENUES		\$ 1,077,958.62

PART 2: EXPENDITURES

1.	General Government Expenditures	
a.	Executive and Legislative	
b.	General Administrative	\$ 6,000.00
c.	Other General Government	\$ 32,000.00
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	\$ 10,000.00
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5.	Community Development	

a.	Education	
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	\$ 1,009,838.62
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Education	
e.	Other Service	
9.	Contingency Amounts	\$ 20,000.00
TOTAL EXPENDITURES		\$1,077,958.62
BALANCE		\$ 0.00