

Ministre des Affaires indiennes et
du Nord canadien et interlocuteur fédéral
auprès des Métis et des Indiens non inscrits

Minister of Indian Affairs and
Northern Development and Federal Interlocutor
for Metis and Non-Status Indians

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following
bylaw made by the St. Mary's Indian Band, in the Province of British
Columbia, at a meeting held on the 2nd day of June 2005.

- **St. Mary's Indian Band**
Property Taxation Expenditure Bylaw 2005



Dated at Ottawa, Ontario this 16 day of August 2005.

Canada

ST. MARY'S INDIAN BAND
TAXATION EXPENDITURE BYLAW 2005

WHEREAS the St. Mary's Indian Band Taxation Expenditure Bylaw 2005 was passed by the Chief and Council of the St. Mary's Indian Band *in the best interest* of the St. Mary's Indian Band in accordance with Section 83(2) of the Indian Act for the purpose of the expenditure of monies collected by the St. Mary's Indian Band pursuant to enabling bylaws made in accordance with Section 83(1) of the Indian Act; and

NOW BE IT HEREBY RESOLVED THAT the following St. Mary's Indian Band Taxation Expenditure Bylaw 2005 is hereby enacted pursuant to Section 83(2) of the Indian Act for the purposes of the expenditure of monies collected by the St. Mary's Indian Band pursuant to enabling bylaws of the St. Mary's Indian Band made in accordance with Section 83(1) of the Indian Act.

1. SHORT TITLE

The Taxation Expenditure Bylaw 2005 may be cited in short form as the Expenditure Bylaw.

2. DEFINITIONS

In this Expenditure Bylaw:

"Annual Budget" means the budget for a fiscal year projecting all revenues and expenditures anticipated to be required for the provision of local services on reserve during that fiscal year, as approved by the Band Council;

"Band" means the St. Mary's Indian Band and any successor thereto;

"Band Council" means the Chief and Council of the Band as elected by the eligible voters of the Band pursuant to the Indian Act and any successor thereto;

"Band Council Resolution" means a motion passed and approved by a majority of the councilors of the Band;

"Fiscal Year" means April 1 of any calendar year to March 31 of the following year.

“Indian Act” means the Indian Act R.S.C. 1985, c.1-5, and any amendments thereto and regulations authorized thereunder;

“Local Services” include:

General Government Services, which includes the following: tax appeals, tax administration, legislative, computers, and general administration.

Taxes for Other Governments, which include the following: Provincial Government, Regional District Hospital, and Assessment Authority.

Protective Services, which include the following: 911 administration, fire protection, police protection, inspections, emergency measures, animal/pest control.

Transportation Services which include the following: parking, street lights, public transit, traffic signals, roads and streets, road signs, transportation planning and engineering.

Recreational and Cultural Services which include the following: local playground and parks, community center, local arena, local cultural facilities, local pool.

Fiscal Services include: contribution to reserve funds, debt charges, capital funds, conditional transfers to other governments.

Community Development Services include: planning, engineering, housing, social assistance, public health, library.

Environmental Health Services include: water, refuse, sewer.

Other Expenditures include surplus for year, or other years.

“Local Improvements” includes the following works and any combination thereof:

(a) opening, widening, straightening, extending, grading, leveling, diverting or paving a road.

(b) constructing a sidewalk, foot crossing, curbing bridge, culvert or embankment forming part of a street or constructing a system of storm drainage.

(c) Making, deepening, enlarging, or lengthening a common sewer or water system.

(d) Making sewer or water service connections to the road line on land abutting the main;

(e) Constructing a conduit for wires or pipes along or under a road;

(f) Public works as they apply to the reserve;

(g) Reconstructing, replacing or repairing of the above.

“Minister” means the Minister of Indian and Northern Affairs Canada and any of the Minister’s duly authorized delegates;

“Provisional Budget” means an interim or preliminary budget projecting revenues and expenditures anticipated to be required for the provision of local services on Reserve during all or part of that fiscal year but not an Annual Budget.

“Reserves” means those lands:

- (a) the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise than absolutely, and
- (b) that are within the boundaries of the St. Mary’s Indian Band Reserves and any additions to Reserve subsequent to the enactment of this Expenditure Bylaw.

“Stabilization Fund” means a fund designed to hold any surplus monies remaining in the Taxation Fund at the end of the fiscal year specified in the Expenditure Bylaw Annual Budget Schedule.

“Surveyor of Taxes” means the Surveyor of Taxes appointed in accordance with St. Mary’s Indian Band Taxation Bylaw in force and effect from time to time.

“Taxation Fund” is defined in and established following the St. Mary’s Indian Band Taxation Bylaw in force and effect from time to time.

3. BUDGETS

On or before March 1 of each fiscal year the band council will by Band Council Resolution direct the preparation of a Tax Expenditure Budget by the Band’s

employee(s) or agent(s). This budget will then be appended to the Annual Budget as a schedule item.

4. AUTHORIZED EXPENDITURES

All funds received from the St. Mary's Indian Band Taxation Bylaw will be deposited in the Taxation Fund.

All expenditures, including all costs of administration, collections, realization of security, complaints, legal and consultant services, education and training, and honoraria from the Taxation Fund will be made in accordance with the Annual Budget and St. Mary's Indian Band Property Taxation Bylaw and when made are authorized expenditures from the Taxation Fund.

All monies deposited in the Taxation Fund and any interest earned thereon will be expended in accordance with the Expenditure Bylaw Annual Budget solely for local purposes including the provision of: Local Services on Reserve, capital projects and all costs associated with the administration and enforcement of the St. Mary's Indian Band Property Assessment and Taxation Bylaws in accordance with Section 3.

All surplus monies remaining in the Taxation Fund at the end of the fiscal year specified in the Expenditure Bylaw Annual Budget Schedule may be transferred into the Stabilization Fund and may be applied towards the operation and administration costs for the next fiscal year, overruns on existing capital projects or for any other contingencies.

5. EXTENSION OF TIME

Provided there has been a substantial compliance with the provisions of this Expenditure Bylaw, a procedural irregularity, technical failure to carry out a provision of this Expenditure Bylaw or an insubstantial failure to comply with a requirement of this Expenditure Bylaw by the Band Council, the Surveyor of Taxes or any other person appointed to carry out the administration or enforcement of this Expenditure Bylaw does not in itself constitute a failure to comply with this Expenditure Bylaw by such person.

The chief and council may by Band Council Resolution extend the time for a period of thirty days within which anything required to be done, pursuant to this Expenditure Bylaw, and any thing done by or within such extended time, is as

valid as if it had been done by or within the time otherwise provided for in this Expenditure Bylaw.

6. BYLAW REMEDIAL

This Expenditure Bylaw is to be construed as being remedial and is to be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. TENSE

Where a provision or Schedule of this Expenditure Bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present, future or past tenses.

8. HEAD NOTES

Head notes, marginal notes and headings form no part of this Expenditure Bylaw and are to be construed as being inserted for convenience of reference only.

9. SEVERANCE OF SECTIONS

A finding by a court of competent jurisdiction that a section or provision of this Expenditure Bylaw is void does not affect or bear upon the validity of any other section or provision of this Expenditure Bylaw or this Expenditure Bylaw as a whole, same remaining in full force and effect, subject to Section 11 below, notwithstanding the severance of such void section or provision.

10. USE OF FORMS AND WORDS

In this Expenditure Bylaw:

Words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this Expenditure Bylaw;

Words in the singular include the plural, and words in the plural include the singular; and

Where a word or expression is defined, other parts of speech and grammatical forms of the same word or expression have corresponding meanings.

11. AMENDMENTS:

The Band Council may amend any section of this Expenditure Bylaw by a bylaw passed and approved in accordance with appropriate section or sections of the Indian Act.


APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the St. Mary's Indian Band at the Administration office of the St. Mary's Indian Band, at Cranbrook, BC, Kootenay Indian Reserve No. 1,

This 29 day of June, 2005.

A quorum for this Band consists of three (3) Councilors.



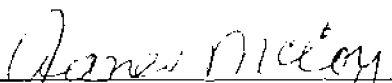
Chief Sophie Pierre



Jim Whitehead, Councilor

Cheryl Casimer, Councilor

Robert Williams, Councilor



Agnes McCoy, Councilor