

Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis 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 by-law made by the Bigstone Cree First Nation, in the Province of Alberta, at a meeting held on the 21st day of April 2010.

- Bigstone Cree First Nation
Annual Property Taxation Expenditure By-law, 2010

Dated at Ottawa, Ontario, this & rk day of July

2010.



BIGSTONE CREE FIRST NATION ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2010

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make bylaws 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 Bigstone Cree First Nation has enacted the Bigstone Cree First Nation Property Assessment and Taxation Bylaw, respecting taxation for local purposes on reserve;

AND WHEREAS Section 52 of the Bigstone Cree First Nation Property Assessment and Taxation Bylaw, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Bigstone Cree First Nation duly enacts as follows:

- 1. This By-law may be cited as the Bigstone Cree First Nation Annual Property Taxation Expenditure By-law, 2010.
 - 2. In this by-law:
- "Act" means the Indian Act 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 period;
- "Council" has the meaning given to that term in the Act;
- "First Nation" or "Band" means the Bigstone Cree First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;
- "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 Bigstone Cree First Nation Property Assessment and Taxation Bylaw.
- 3. The Nation's annual taxation budget for the 2010 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.
 - 4. This By-law authorizes the expenditures provided for in the annual budget.

- 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 the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by 20 10, at Walas Ca., in the Province of	Council on the 21 day of April,
A quorum of Council consists of (_5_) member	s of Council.
Chief Gordon T. Auger	Councillor Mike Beaver
ENT	Clarko
Councillor Clara Mobertly	Councillor Clayton T. Auger
M. Jag alerk	At Bighous
Councillor Ida M. Alook	Councillor Art Bigstone

SCHEDULE A

BIGSTONE CREE FIRST NATION ANNUAL PROPERTY TAX BUDGET 2010

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 1	,142,678.20
Property Tax Revenue carried over from previous carried Fiscal Years	\$	575,000.00
Deficit Property Tax Revenue carried over from previous carried Fiscal Years	\$	
TOTAL REVENUES	\$	1.717.678.20
EXPENDITURES		
 General Government Expenditures Executive and Legislative General Administrative Other General Government 	\$	509,800.00 41,560.00 120,000.00
 2. Protection Services a. Policing b. Firefighting c. Regulatory Measures d. Other Protective Services 	\$	650,000.00
3. Transportationa. Roads and Streetsb. Snow and Ice Removalc. Other Transportation		
4. Recreation and Cultural Servicesa. Recreationb. Culturec. Other Recreation and Culture		

5. Community Development a. Education b. Housing c. Planning and Zoning d. Community Planning e. Economic Development Program f. Heritage Protection	\$	35,000.00
 6. Environment Health Services a. Water Purification and Supply b. Sewage Collection and Disposal c. Garbage Waste Collection and Disposal d. Other Environmental Services 		
7. Fiscal Servicesa. Interests Paymentsb. Debt Chargesc. Other Fiscal Services		
8. Other Services a. Health b. Social Programs and Assistance c. Other Service	\$	54,017.28 25,000.00
9. Other Expenditures:a. Municipal Service Agreements [list each]b. Contingency	\$	282,300.92
TOTAL EXPENDITURES	<u>\$</u>	1.717.678.20

00.00

\$

BALANCE